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STATUTORY INSTRUMENTS

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**2015 No. 80**

The Finance Act 2004 (Registered Pension Schemes and Annual Allowance Charge) (Amendment) Order 2015

**Citation, commencement and effect**

5. The amendment made by article 13(g) has effect in relation to cases where the liability mentioned in section 232(8D) of the Act arose on or after the date on which this Order comes into force and results from a notice under section 237B given on or after that date.