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STATUTORY INSTRUMENTS

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**2015 No. 80**

**INCOME TAX**

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

*Made* - - - - 27th January 2015

*Coming into force* - - 28th January 2015

The Treasury make the following Order in exercise of the powers conferred by sections 238A and 282(A1) of the Finance Act 2004<sup>(1)</sup>:

A draft of this instrument has been laid before the House of Commons in accordance with section 282(1A) of that Act and approved by a resolution of that House.

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(1) [2004 c. 12](#). Section 282(A1) was inserted by section 75(1) of the Finance Act [2009 \(c. 10\)](#) and section 238A was inserted by paragraph 17 of Schedule 17 to the Finance Act [2011 \(c. 11\)](#).