

2019 No. 1425

INCOME TAX

The Finance Act 2004 (Specified Pension Schemes) Order 2019

Made - - - - *30th October 2019*

Laid before the House of Commons *31st October 2019*

Coming into force - - *21st November 2019*

The Treasury make the following Order in exercise of the power conferred by section 150(3) of the Finance Act 2004(a).

Citation and commencement

1. This Order may be cited as the Finance Act 2004 (Specified Pension Schemes) Order 2019 and comes into force on 21st November 2019.

Specified “pension schemes” under section 150(3)(c) of the Finance Act 2004

2.—(1) A pension scheme that meets the condition of paragraph (2) is specified as a public service pension scheme for the purposes of section 150(3)(c) of the Finance Act 2004.

(2) The pension scheme is established by or under any enactment—

- (a) of a country or territory other than the United Kingdom, or
- (b) of any political subdivision of that country or territory.

Mike Freer
Rebecca Harris

30th October 2019

Two of the Lords Commissioners for Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies certain pension schemes to be public service pension schemes for the purposes of Part 4 of the Finance Act 2004.

Article 1 provides for the citation and commencement of this Order.

Article 2 specifies certain pension schemes as public service pension schemes.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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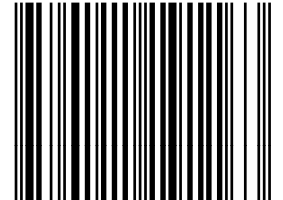
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