



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Pensions*

#### <sup>F1</sup>92 **Approved retirement benefit schemes etc.**

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#### **Textual Amendments**

**F1** S. 92 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

#### <sup>F2</sup>93 **Benefits received under non-approved retirement benefits scheme.**

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#### **Textual Amendments**

**F2** S. 93 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Pensions. (See end of Document for details)

**F394 Approval of personal pension schemes.**

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**Textual Amendments**  
F3 Ss. 94-97 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

**F395 Personal pensions: charge on withdrawal of approval.**

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**Textual Amendments**  
F3 Ss. 94-97 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

**F396 Information relating to personal pension schemes etc.**

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**Textual Amendments**  
F3 Ss. 94-97 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

**F397 Notices to be given to scheme administrator.**

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**Textual Amendments**  
F3 Ss. 94-97 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

**98 Assessments on scheme administrators.**

<sup>F4</sup>(1) .....

(2) In section 9 of the <sup>M1</sup>Taxes Management Act 1970 (self-assessment), in subsection (1), for “subsection (2)” there shall be substituted “ subsections (1A) and (2) ”; and after that subsection there shall be inserted the following subsection—

“(1A) The tax to be assessed on a person by a self-assessment shall not include any tax which, under Chapter I or IV of Part XIV of the principal Act, is charged on the administrator of a scheme (within the meaning of section 658A of that Act) and is assessable by the Board in accordance with that section.”

(3) Subsection (2) above shall have effect for the year 1998-99 and subsequent years of assessment and shall be deemed to have had effect for the years 1996-97 and 1997-98.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Pensions. (See end of Document for details)

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**Textual Amendments**

**F4** S. 98(1) repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

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**Marginal Citations**

**M1** 1970 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Pensions.