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STATUTORY INSTRUMENTS

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**2007 No. 829**

**INCOME TAX**

**The Taxation of Pension Schemes (Protected Rights and Pension Commencement Lump Sums) (Amendment) Order 2007**

|   |         |                        |
|---|---------|------------------------|
| <i>Made</i>                             | - - - - | <i>13th March 2007</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>14th March 2007</i> |
| <i>Coming into force</i>                | - -     | <i>6th April 2007</i>  |

The Treasury make the following Order in exercise of the powers conferred upon them by section 281(2)(b) and (2A) of the Finance Act 2004<sup>(1)</sup>.

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<sup>(1)</sup> 2004 c.12. Subsection (2A) was inserted by paragraph 34(1) and (2) of Schedule 23 to, the Finance Act 2006 (c.25).