SCHEDULES

SCHEDULE 35

PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

13 In section 336(1A)(b) (temporary residents not liable under certain pension tax provisions)—

(a) in sub-paragraph (i), for "605, 609, 610, 611, 623 or 629 of that Act applies," substitute "609, 610, 611 or 629 of that Act applies,",

(b) after that sub-paragraph insert—

"(ia) an annuity under an annuity contract that is a registered pension scheme, or", and

(c) omit sub-paragraph (iii) and the word "or" before it.