
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Migrant member relief. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PENSION SCHEMES ETC.

Migrant member relief

- 46 In paragraph 4(c) of Schedule 33 (meaning of “relevant migrant member”: requirement that person be entitled to contributions tax relief in foreign country before taking up residence in United Kingdom)—
- (a) at the beginning insert “ either ”, and
 - (b) after “resident” insert “ or meets such other condition as may be prescribed by regulations made by the Board of Inland Revenue ”.

Commencement Information

- II** Sch. 10 para. 46 in force at 6.4.2006, see Sch. 10 para. 64(1)

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Migrant member relief.