
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 19. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PENSION SCHEMES ETC.

Unsecured pension funds and alternatively secured pension funds

- 19 (1) Paragraph 10 of Schedule 28 (“unsecured pension years” etc.) is amended as follows.
- (2) In sub-paragraph (4)(“basis amount”)—
- (a) in paragraph (a), for “or recent additional fund designation” substitute “ , recent additional fund designation or recent pension sharing event ”, and
 - (b) in paragraph (b), for “or additional fund designation” substitute “ , additional fund designation or pension sharing event ”.
- (3) After sub-paragraph (8) insert—
- “(8A) “Pension sharing event” means the coming into operation of a pension sharing order or provision relating to the sums and assets representing the member's unsecured pension fund.”
- (4) In sub-paragraph (9) (“recent”), for “or additional fund designation” substitute “ , additional fund designation or pension sharing event ”.

Commencement Information

II Sch. 10 para. 19 in force at 6.4.2006, see Sch. 10 para. 64(1)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 19.