

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 21

TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

- 7 In section 186 (relief for income derived from scheme investments), after subsection (2) insert—

“(2A) The exemption provided by subsection (1) does not prevent the income from being charged to tax by virtue of section 185A.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 7.