

SCHEDULES

SCHEDULE 22

PENSION SCHEMES: INHERITANCE TAX

Interpretation

- 10 (1) Section 272 (general interpretation) is amended as follows.
- (2) After the definition of “local authority” insert—
- ““member”, in relation to a registered pension scheme, has the same meaning as in Part 4 of the Finance Act 2004 (see section 151 of that Act);”.
- (3) After the definition of “reversionary interest” insert—
- ““scheme administrator”, in relation to a registered pension scheme, has the same meaning as in Part 4 of the Finance Act 2004 (see sections 270 to 274 of that Act);”.