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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Amendments and transitionals. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Amendments and transitionals*

- 34 (1) Section 281 (minor and consequential amendments) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) The Treasury may by order make in any relevant enactment such amendments (including repeals and revocations) as may appear appropriate in consequence of, or otherwise in connection with, any amendment (or repeal or revocation) made in this Part by any enactment contained in an Act passed after this Act (an “amending Act”).
- (2B) For this purpose a relevant enactment is—
- (a) an enactment contained in an Act passed, or
  - (b) an instrument made,
- before the passing of the amending Act or in the Session in which the amending Act is passed.”
- (3) In subsection (3), after “(2)” insert “ or (2A) ”.
- <sup>F1</sup>(4) .....

.....

**Textual Amendments**

**F1** Sch. 23 para. 34(4) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), s. 75(3)(a)

- 35 (1) Section 283 (transitionals and savings) is amended as follows.
- (2) After subsection (3) insert—
- “(3A) The Treasury may by order make any transitional provision which may appear appropriate in consequence of, or otherwise in connection with, any amendment (or repeal or revocation) made in this Part by any enactment contained in an Act passed after this Act (an “amending Act”).
- (3B) An order under subsection (3A) may, in particular, include savings from the effect of any amendment (or repeal or revocation) made by the amending Act.
- (3C) An order under subsection (2) or (3A) may include provision having effect in relation to times before it is made if it does not increase any person's liability to tax.”
- (3) In subsections (4) and (5), after “(2)” insert “ or (3A) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Amendments and transitionals.