
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 35. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Amendments and transitionals

- 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, Paragraph 35.