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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 46. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Transitional provisions: minor corrections*

- 46 In paragraph 54(1)(b) (benefits taxable under Chapter 2 of Part 6 of ITEPA 2003 where contributions taxed pre-commencement: old schemes), for “1st September 1993” substitute “ 1st December 1993 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 46.