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**Changes to legislation:** Finance Act 2007, Paragraph 6 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 18

#### PENSIONS SCHEMES: ABOLITION OF RELIEF FOR LIFE ASSURANCE PREMIUM CONTRIBUTIONS ETC

##### *Commencement: occupational pension schemes*

- 6 (1) In relation to contributions under any occupational pension scheme, the amendments made by this Schedule have effect in relation to contributions paid on or after 1st August 2007.
- (2) But they do not have effect in relation to such contributions paid at any time if the contributions are treated as paid in respect of premiums under a policy of insurance which at that time is a protected policy (see paragraph 7).

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)