

SCHEDULES

SCHEDULE 16

BENEFITS UNDER PENSION SCHEMES

PART 2

CONSEQUENTIAL AMENDMENTS

Income Tax Act 2007

- 83 In section 30(1) of ITA 2007 (additional tax), after the entry relating to section 205 of FA 2004 insert—
“section 205A of FA 2004 (pension schemes: the serious ill-health lump sum charge)”.