
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 36. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

PART 5

OTHER PROVISION RELATING TO FINANCE ARRANGEMENTS

Chapter 5B of Part 13 of ITA 2007

36 In section 809BZJ (type 3 finance arrangements: definition) after subsection (2) insert—

“(2A) For the purposes of subsection (2)(d) it does not matter if any determination of the share in the partnership's profits of the person involved in the relevant change as mentioned is subject to any condition.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 36.