

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 25. (See end of Document for details)

SCHEDULES

SCHEDULE 5

PENSION SCHEMES: COLLECTIVE MONEY PURCHASE BENEFITS

PART 2

COMMENCEMENT

- 25 (1) The amendments made by this Schedule come into force on such day as the Treasury may by regulations appoint.
- (2) The Treasury may by regulations make transitional or saving provision in connection with the coming into force of any provision of this Schedule.
- (3) Regulations under this paragraph are to be made by statutory instrument.

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