
STATUTORY INSTRUMENTS

2006 No. 1958

**The Pensions Schemes (Taxable
Property Provisions) Regulations 2006**

Provisions supplementing Schedule 29A

- 3.** Paragraphs 33 and 34 of Schedule 29A shall apply to land outside the United Kingdom as if—
- (a) “chargeable interest” (in section 48(1) of the Finance Act 2003⁽¹⁾) applied to such land, and
 - (b) in relation to such land, the meaning of “lease” in paragraphs 1 and 19 of Schedule 17A to the Finance Act 2003⁽²⁾, included any interest corresponding to a lease,
- and “rent” and “tenant” shall be construed accordingly.

⁽¹⁾ 2003 c. 14.

⁽²⁾ Schedule 17A was inserted by paragraph 22(2) of Schedule 39 to the Finance Act 2004.