
STATUTORY INSTRUMENTS

2010 No. 536

The Taxation of Pensions Schemes (Rates, etc) Order 2010

Amendment of section 205 of the Finance Act 2004

3.—(1) Section 205(4) (short service refund lump sum charge) of the Finance Act 2004 is amended as follows.

- (2) In paragraph (a) for “£10,800” substitute “£20,000”.
- (3) In paragraph (b) for “40%” substitute “50%”.