
STATUTORY INSTRUMENTS

2015 No. 80

The Finance Act 2004 (Registered Pension Schemes and Annual Allowance Charge) (Amendment) Order 2015

Amendments to section 237B

- 17.** In section 237B (liability of scheme administrator)⁽¹⁾—
- (a) in subsection (6)—
 - (i) for “In a case in which” substitute “A notice may not be given after”;
 - (ii) omit “in the tax year” (twice); and
 - (iii) omit “, the notice must be given” to the end; and
 - (b) in subsection (9) for “the pension scheme” substitute—
“arrangements relating to the individual under the pension scheme”.

⁽¹⁾ Section 237B was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 and amended by paragraphs 119 and 129 of Schedule 46 to the Finance Act 2013 (c. 29).