



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 5

REGISTERED PENSION SCHEMES: TAX CHARGES

F1 ...

Textual Amendments

F1 Ss. 213A-213P and cross-heading inserted (with effect for tax year 2011-12 and subsequent tax years in accordance with [Sch. 2 para. 5](#) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 2 para. 2](#); which insertion fell without ever having effect as a result of the repeal (10.12.2010) of the affecting provision by [The Finance Act 2010, Section 23 and Schedule 2 \(High Income Excess Relief Charge\) \(Repeal\) Order 2010 \(S.I. 2010/2938\)](#), arts. 1, 2

^{F1}213A High income excess relief charge

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^{F1}213B High income

.....

^{F1}213C Gross income

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

F1 213D Relevant income

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F1 213E The appropriate rate

.....

F1 213F Total pension savings amount

.....

F1 213G Money purchase arrangements other than cash balance arrangements

.....

F1 213H Cash balance arrangements

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F1 213I Adjustment of closing rights

.....

F1 213J Defined benefits arrangements

.....

F1 213K Adjustment of closing pension and lump sum

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F1 213L Age-related factors

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F1 213M Uprating of opening rights, pension and lump sum

.....

F1 213N Hybrid arrangements

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F1 213O Anti-avoidance

.....

F1 213P Power to make regulations about charge

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)