
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 41. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

PENSION SCHEMES ETC.

Lifetime allowance: reduction of rights in respect of tax paid

- 41 In section 215 (amount of lifetime allowance charge), omit—
- (a) in subsection (9), paragraph (b) (tax covered by scheme funded payment if rights not reduced so as fully to reflect amount of payment of tax) and the word “and” before it, and
 - (b) subsection (10) (whether rights reduced so as fully to reflect amount of payment of tax).

Commencement Information

- II** Sch. 10 para. 41 in force at 6.4.2006, see Sch. 10 para. 64(1)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 41.