
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 58. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

PENSION SCHEMES ETC.

Transitional provisions: inheritance tax

- 58 (1) Schedule 36 (transitional provisions) is amended as follows.
- (2) In paragraph 57(1) and (2) (no contributions under scheme after 5th April 2006), for “proportion”, in each place, substitute “percentage”.
- (3) In paragraph 58(6)(b) (other cases), after “any” insert “relevant”.

Commencement Information

- II** Sch. 10 para. 58 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 58.