
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation. (See end of Document for details)

SCHEDULES

SCHEDULE 22

PENSION SCHEMES: INHERITANCE TAX

Interpretation

10 (1) Section 272 (general interpretation) is amended as follows.

(2) After the definition of “local authority” insert—

““member”, in relation to a registered pension scheme, has the same meaning as in Part 4 of the Finance Act 2004 (see section 151 of that Act);”.

^{F1}(3)

Textual Amendments

F1 Sch. 22 para. 10(3) omitted (with effect in accordance with Sch. 16 paras. 85, 107 of the amending Act) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 84\(b\)\(i\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Interpretation.