



Finance Act 2013

2013 CHAPTER 29

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Exemptions and reliefs

11 Exemption from income tax of contributions to pension schemes

- (1) In Chapter 9 of Part 4 of ITEPA 2003 (exemptions from income tax for pension provision), in section 308 (exemption of contributions to registered pension scheme), at the end insert “ in respect of the employee ”.
- (2) The amendment made by this section has effect for the tax year 2013-14 and subsequent tax years.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 11.