
STATUTORY INSTRUMENTS

2006 No. 1963

The Taxation of Pension Schemes (Consequential Amendments) (No. 2) Order 2006

Consequential amendment to section 336 of the Income and Corporation Taxes Act 1988

4.—(1) Section 336(1) (temporary residents in the United Kingdom) of the Income and Corporation Taxes Act 1988 is amended as follows.

(2) In subsection (1A) (b) (ia) omit the words “an annuity contract that is” and after the words “registered pension scheme” insert “that fell within paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004”.

(1) Subsection 336 (1A) was inserted by section 722 of the Income Tax (Earnings and Pensions) Act 2003 c. 1 with effect for the tax year 2003 – 2004 and subsequent years of assessment. Subsection (1A) was further amended by section 281 and paragraphs 2 and 13 of Schedule 35 to the Finance Act 2004 (c. 12) with effect from 6th April 2006. There are other amendments which are not relevant for the purposes of this Order.