STATUTORY INSTRUMENTS

2009 No. 2031

INCOME TAX

The Special Annual Allowance Charge (Application to Members of Currently-Relieved Non-UK Pension Schemes) Order 2009

Made - - - - 21st July 2009
Laid before the House of
Commons - - 22nd July 2009
Coming into force 12th August 2009

THE SPECIAL ANNUAL ALLOWANCE CHARGE (APPLICATION TO MEMBERS OF CURRENTLY-RELIEVED NON-UK PENSION SCHEMES) ORDER 2009

- 1. Citation, commencement and interpretation
- 2. Application of the special annual allowance charge
- 3. Modifications of Schedule 35
- 4. (1) In paragraph 3 of Schedule 35 the calculation of...
- 5. (1) Paragraph 6 of Schedule 35 shall be modified as...
- 6. (1) Paragraph 13 of Schedule 35 shall be modified as...
- 7. (1) Paragraph 15 of Schedule 35 shall be modified as...
- 8. For sub-paragraph (3) of paragraph 16 of Schedule 35 substitute—...
- 9. (1) Paragraph 17 of Schedule 35 shall be modified as...
- 10. For paragraph 18 of Schedule 35 substitute— (1) Part 4 of FA 2004 applies in relation to...

Signature

Explanatory Note