
STATUTORY INSTRUMENTS

2024 No. 357

**The Finance Act 2004 (Registered Pension Schemes
and Annual Allowance Charge) Order 2024**

Citation, commencement and effect

1.—(1) This Order may be cited as the Finance Act 2004 (Registered Pension Schemes and Annual Allowance Charge) Order 2024 and comes into force on 6th April 2024.

(2) The amendments made by this Order have effect for the tax year 2023-24 and subsequent tax years.