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**Changes to legislation:** Finance Act 2004, Paragraph 6 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 29A

#### TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

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##### Textual Amendments

**F1** Sch. 29A inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 158(2), [Sch. 21 para. 13](#)

### PART 2

#### TAXABLE PROPERTY

##### *Taxable property*

- 6 For the purposes of the taxable property provisions property is taxable property if—
- (a) it is residential property (see paragraphs 7 to 10), or
  - (b) it is tangible moveable property (but subject to paragraph 11).]

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)