
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 35

PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Capital Allowances Act 2001 (c. 2)

47 The Capital Allowances Act 2001 is amended as follows.

Commencement Information

I1 Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

48 In section 4(2A) (expenditure and sums that are not capital expenditure or capital sums), in the definition of “relevant provision”, for paragraph (d) substitute—
“(d) sections 188 to 194 of FA 2004 (contributions under registered pension schemes), and”.

Commencement Information

I2 Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

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Textual Amendments

F1 Sch. 35 para. 49 omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), s. [126\(6\)\(a\)](#)

Changes to legislation:

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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\(2\)](#)