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**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

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## SCHEDULES

### SCHEDULE 35

#### PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Taxes Management Act 1970 (c. 9)*

- 1 In section 9(1A) of the Taxes Management Act 1970 (tax not to be assessed by a self-assessment), for the words after “any tax” substitute “which—
- (a) is chargeable on the scheme administrator of a registered pension scheme under Part 4 of the Finance Act 2004, <sup>F1</sup>...
  - [<sup>F2</sup>(ab) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pensions (Splitting of Schemes) Regulations 2006, or]
  - (b) is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of ITEPA 2003.”

#### **Textual Amendments**

- F1** Word in Sch. 35 para. 1 deleted (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), **5(3)(a)**
- F2** Words in Sch. 35 para. 1 added (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), **5(3)(b)**

#### **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

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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\(2\)](#)