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**Changes to legislation:** Finance Act 2004, Paragraph 48 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

### SCHEDULE 35

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

##### *Capital Allowances Act 2001 (c. 2)*

- 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”.

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#### **Commencement Information**

- II** 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\(2\)](#)