
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

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- 64 In section 563 (former employees: deductions for liabilities), in the definition of “relevant retirement benefit”, for paragraphs (a) and (b) substitute—
- “(a) which is received by the former employee under an employer-financed retirement benefits scheme, and
 - (b) which, under Chapter 2 of Part 6, counts as employment income of the former employee.”

Commencement Information

- 11** 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\(2\)](#)