



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 1

INTRODUCTION

Introductory

149 Overview of Part 4

- (1) This Part contains tax provision about pension schemes and other similar schemes.
- (2) This Chapter defines some basic concepts.
- (3) As for the rest of this Part—
 - Chapter 2 is about the registration and de-registration of pension schemes,
 - Chapter 3 is about the payments that may be made by registered pension schemes and related matters,
 - Chapter 4 deals with tax reliefs and exemptions in connection with registered pension schemes,
 - Chapter 5 imposes tax charges in connection with registered pension schemes,
 - Chapter 6 is about some schemes that are not registered pension schemes,
 - Chapter 7 makes provision about compliance, and
 - Chapter 8 contains interpretation and other supplementary provisions.

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.

[View outstanding changes](#)

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\(2\)](#)