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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Application of PAYE to annuities etc.. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 10

#### PENSION SCHEMES ETC.

##### *Application of PAYE to annuities etc.*

- 60 In section 683(3) of ITEPA 2003 (PAYE pension income), after the entry relating to section 579B of that Act insert— “ section 612, so far as relating to annuities to which section 610 applies (annuities under non-registered occupational pension schemes), ”.

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**Commencement Information**

- I1** Sch. 10 para. 60 in force at 6.4.2007, see Sch. 10 para. 64(2)

- 61 In Schedule 36 to FA 2004 (transitional provisions), omit—
- (a) paragraph 43 (continuation of Chapter 9 of Part 9 of ITEPA 2003 for certain annuity contracts with continued exclusion from PAYE), and
  - (b) paragraph 46 (application of PAYE to certain existing annuity contracts taxable under section 612 of ITEPA 2003).

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**Commencement Information**

- I2** Sch. 10 para. 61 in force at 6.4.2007, see Sch. 10 para. 64(2)

- 62 In sections 348(1A) and 349(1A) of ICTA (deduction of tax), omit—
- (a) paragraph (b), and
  - (b) in paragraph (c), “ , 610”.

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**Commencement Information**

- I3** Sch. 10 para. 62 in force at 6.4.2007, see Sch. 10 para. 64(2)

**Changes to legislation:**

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Application of PAYE to annuities etc..