

**Status:** Point in time view as at 22/03/2006. This version of this contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Paragraph 8. (See end of Document for details)

## SCHEDULES

VALID FROM 06/04/2006

### SCHEDULE 21

#### TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

8

In section 239 (scheme sanction charge), after subsection (5) insert—

“(6) This section is subject to provision made by regulations under section 273ZA (income and gains from taxable property).”

**Status:**

Point in time view as at 22/03/2006. This version of this contains provisions that are not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 8.