

---

**Status:** Point in time view as at 22/03/2006. This version of this cross heading 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, Cross Heading: Interpretation. (See end of Document for details)

---

## SCHEDULES

VALID FROM 06/04/2006

### SCHEDULE 22

PENSION SCHEMES: INHERITANCE TAX

.....

**Status:**

Point in time view as at 22/03/2006. This version of this cross heading 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, Cross Heading: Interpretation.