
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006,
Cross Heading: Transitional provisions: minor corrections. (See end of Document for details)

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Transitional provisions: minor corrections

- 44 Schedule 36 (transitional provisions) is amended as follows.
- 45 In paragraphs 9(4)(a) and 26(3)(a) (primary protection: maximum permitted pension and maximum permitted lump sum), for “611(1)(a)” substitute “ 611A(1)(a) ”.
- 46 In paragraph 54(1)(b) (benefits taxable under Chapter 2 of Part 6 of ITEPA 2003 where contributions taxed pre-commencement: old schemes), for “1st September 1993” substitute “ 1st December 1993 ”.

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