Changes to legislation: There are currently no known outstanding effects for the Police and Justice Act 2006, Cross Heading: Continuity of schemes for tax purposes. (See end of Document for details)

SCHEDULES

SCHEDULE 3

POWER TO MERGE POLICE PENSION SCHEMES

Continuity of schemes for tax purposes

A pension scheme established under this Schedule is to be regarded for the purposes of Part 4 of the Finance Act 2004 (c. 12) (taxation of pension schemes etc) as a continuation of each police pension scheme that it replaces, and not as a different scheme.

Commencement Information

I1 Sch. 3 para. 7 in force at 31.12.2007 by S.I. 2007/3203, art. 3(b)

Changes to legislation:

There are currently no known outstanding effects for the Police and Justice Act 2006, Cross Heading: Continuity of schemes for tax purposes.