
Changes to legislation: Finance Act 2011, Paragraph 81 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 16

BENEFITS UNDER PENSION SCHEMES

PART 2

CONSEQUENTIAL AMENDMENTS

Finance Act 2004

- 81 (1) Schedule 34 (non-UK schemes: application of certain charges) is amended as follows.
- ^{F1}(2)
- ^{F2}(3)
- (4) In paragraph 5—
- (a) for “Sections 205 and 206” substitute “ Sections 205 to 206 ”;
- ^{F3}(b)
- (5) Omit paragraph 7ZA (unauthorised payment charge: alternatively secured pension etc).

Textual Amendments

- F1** Sch. 16 para. 81(2) omitted (with effect in accordance with Sch. 5 para. 4 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 5 para. 3(3)(a)**
- F2** Sch. 16 para. 81(3) omitted (6.4.2015) by virtue of Taxation of Pensions Act 2014 (c. 30), **Sch. 1 para. 32(2)(4)**
- F3** Sch. 16 para. 81(4)(b) omitted (with effect in accordance with Sch. 5 para. 4 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 5 para. 3(3)(a)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)