

## SCHEDULES

### SCHEDULE 13

#### EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

##### PART 4

###### TRANSITIONAL PROVISION RELATING TO PART 3

###### *Certain tax consequences not to have effect*

- 26 (1) This paragraph applies if, apart from this Part of this Schedule, a relevant charging provision applies in relation to the asset-backed arrangement.
- (2) The relevant charging provision is to apply in relation to the asset-backed arrangement instead of paragraph 23, 24 or 25 above (as the case may be) to the extent of any overlap.
- (3) In this paragraph “relevant charging provision” means—
- (a) section 809BZB, 809BZC, 809BZH or 809BZK of ITA 2007, or
  - (b) section 759, 760, 765 or 768 of CTA 2010.