

SCHEDULES

SCHEDULE 13

EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

PART 4

TRANSITIONAL PROVISION RELATING TO PART 3

Certain tax consequences not to have effect

- 28 (1) Section 196G of FA 2004 (as inserted by paragraph 1 above) does not apply in relation to E's contribution (if it would otherwise do so) if the relevant event occurs on or after 22 February 2012.
- (2) Section 196H of FA 2004 (as inserted by paragraph 1 above) does not apply in relation to E's contribution at all (if it would otherwise do so).