
Changes to legislation: Pensions Act 1995, Cross Heading: The Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 09 May 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 5

AMENDMENTS RELATING TO PART III

Extent Information

- E1** The amendment by this Act of an enactment which extends to Northern Ireland extends also to Northern Ireland see s.178(1)(2)(3).

The Income and Corporation Taxes Act 1988 (c. 1)

^{F1}12

Textual Amendments

- F1** [Sch. 5 para. 12](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

Changes to legislation:

Pensions Act 1995, Cross Heading: The Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 09 May 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.

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

- [Blanket amendment words substituted by S.I. 2011/1043 art. 36](#)

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

- [s. 37\(1A\)\(b\) inserted by 2015 c. 8 Sch. 2 para. 7\(b\)](#)
- [s. 51\(5A\)-\(5C\) inserted by 2015 c. 8 s. 43\(1\)](#)
- [s. 51\(7A\) inserted by 2015 c. 8 s. 41\(1\)\(b\)](#)
- [s. 51\(9\)\(10\) inserted by 2015 c. 8 s. 42\(3\)](#)
- [s. 67A\(3\)\(aa\)-\(ac\) inserted by 2015 c. 8 s. 45\(3\)](#)
- [s. 67A\(9\)\(a\)\(viii\)-\(x\) inserted by 2015 c. 8 s. 45\(6\)\(a\)](#)
- [s. 67A\(9\)\(b\)\(vi\)-\(viii\) inserted by 2015 c. 8 s. 45\(6\)\(b\)](#)
- [s. 73\(2\)\(2A\) substituted for s. 73\(2\) by 2015 c. 8 Sch. 2 para. 11](#)
- [s. 75\(1\)-\(1B\) substituted for s. 75\(1\) by 2015 c. 8 Sch. 2 para. 12](#)
- [s. 175\(2\)\(ca\) inserted by 2004 c. 35 s. 240\(2\)](#)
- [s. 175\(2\)\(za\) inserted by 2015 c. 8 s. 43\(2\)](#)