SCHEDULE 18 - Pensions schemes: abolition of relief for life assurance premium contributions etc

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 18

PENSIONS SCHEMES: ABOLITION OF RELIEF FOR LIFE ASSURANCE PREMIUM CONTRIBUTIONS ETC

Life assurance premium contributions not to be relievable pension contributions

- In section 188(3) (relief for members' contributions: contributions which are not relievable pension contributions), after paragraph (a) insert—
 - "(aa) any contributions which are life assurance premium contributions (see section 195A),".

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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):

- s. 993 modified by 2016 c. 24 s. 118(2)
- Sch. 24 para. 12(5)(za) inserted by 2015 c. 11 Sch. 20 para. 6(a)
- Sch. 24 para. 21A(A1) inserted by 2015 c. 11 Sch. 20 para. 7(2)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by 2015 c. 11 Sch. 20 para. 3(2)
- Sch. 24 para. 28(fa)(ia) words substituted by 2024 c. 3 Sch. 1 para. 11