

**Changes to legislation:** Finance Act 1999, SCHEDULE 10 is up to date with all changes known to be in force on or before 16 November 2023. 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 10

Section 79.

#### SHARING OF PENSIONS ETC. ON DIVORCE OR ANNULMENT

##### Modifications etc. (not altering text)

- C1** [Sch. 10](#) applied (with modifications) (10.5.2000) by [S.I. 2000/1085](#), [regs. 3-8](#)  
[Sch. 10](#) applied (S.) (28.1.2002) by [S.I. 1995/365](#), Pt. W para. W14(2) (as inserted (28.1.2002) by [S.S.I. 2001/465](#), [reg. 3](#), [Sch. 1](#))

##### *Definition of “pension business”*

**F1**1 . . . . .

##### Textual Amendments

- F1** [Sch. 10 paras. 1-10](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

##### *Approval of retirement benefit schemes*

**F1**2 . . . . .

##### Textual Amendments

- F1** [Sch. 10 paras. 1-10](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

##### *Discretionary approval of retirement benefit schemes*

**F1**3 . . . . .

##### Textual Amendments

- F1** [Sch. 10 paras. 1-10](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

##### *Non-approved retirement benefit schemes*

**F1**4 . . . . .

##### Textual Amendments

- F1** [Sch. 10 paras. 1-10](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

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<sup>F1</sup>5 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

<sup>F1</sup>6 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

*Charge on pensions commuted in special circumstances*

<sup>F1</sup>7 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

*Charge on unauthorised payments*

<sup>F1</sup>8 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

*Definition of “retirement benefits scheme”*

<sup>F1</sup>9 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

*Interpretation of Chapter I*

<sup>F1</sup>10 .....

**Textual Amendments**

**F1** Sch. 10 paras. 1-10 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

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### *Overseas pensions*

- 11 In section 615(6)(b) of the Taxes Act 1988 (funds annuities from which are paid without deduction of tax to non-UK residents), after “purpose” there shall be inserted “ (subject to any enactment or Northern Ireland legislation requiring or allowing provision for the value of any rights to be transferred between schemes or between members of the same scheme) ”.

### *Rules prohibiting surrender or assignment of annuities etc.*

F<sup>2</sup>12 .....

#### **Textual Amendments**

**F2** Sch. 10 paras. 12-18 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

### *Annuity payable on the death of a member*

F<sup>2</sup>13 .....

#### **Textual Amendments**

**F2** Sch. 10 paras. 12-18 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

### *Rule in section 636A prohibiting assignment or surrender*

F<sup>2</sup>14 .....

#### **Textual Amendments**

**F2** Sch. 10 paras. 12-18 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

### *Meaning of “relevant earnings”*

F<sup>2</sup>15 .....

#### **Textual Amendments**

**F2** Sch. 10 paras. 12-18 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

### *Purchased life annuities*

F<sup>2</sup>16 .....

#### **Textual Amendments**

**F2** Sch. 10 paras. 12-18 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

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*Interpretation of Part XIV*

F217 .....

**Textual Amendments**

**F2**    [Sch. 10 paras. 12-18](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with [Sch. 36](#))

*Commencement etc.*

F218 .....

**Textual Amendments**

**F2**    [Sch. 10 paras. 12-18](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with [Sch. 36](#))

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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. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note