
Changes to legislation: Finance Act 2004, Paragraph 3 is up to date with all changes known to be in force on or before 03 April 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 31

TAXATION OF BENEFITS UNDER REGISTERED PENSION SCHEMES

- 3 (1) Section 566(4) (nature of charge to tax on pension income) is amended as follows.
(2) For the entries relating to sections 580, 583, 590, 595, 598, 601 and 605 substitute—

“Section 579A	Pensions under registered pension schemes	Chapter 5A”
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- (3) Omit the entry relating to section 623.
(4) Insert at the end—

“Section 636B	Pensions treated as arising from payment of trivial commutation lump sums and winding-up lump sums under registered pension schemes	Chapter 15A
Section 636C	Pensions treated as arising from payment of trivial commutation lump sum death benefits and winding-up lump sum death benefits under registered pension schemes	Chapter 15A”

Commencement Information

- II** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

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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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)