
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. 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 31

TAXATION OF BENEFITS UNDER REGISTERED PENSION SCHEMES

- 8 (1) Section 610 (annuities under sponsored superannuation schemes) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), for “a sponsored superannuation scheme” substitute “an occupational pension scheme that is not a registered pension scheme”, and
 - (b) in paragraph (b), for “a sponsored superannuation scheme” substitute “such an occupational pension scheme”.
- (3) In subsection (3), for “any provision of Chapter 6, 7, 8 or 9” substitute “Chapter 5A”.
- (4) For subsection (4) substitute—
- “(4) In this section “occupational pension scheme” has the same meaning as in Part 4 of FA 2004 (see section 150(5) of that Act).”
- (5) In the heading, for “sponsored superannuation” substitute “non-registered occupational pension”.

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\(2\)](#)