

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 36

PENSION SCHEMES ETC: TRANSITIONAL PROVISIONS AND SAVINGS

Modifications etc. (not altering text)

- C1** Sch. 36 modified by The Taxation of Pension Schemes (Transitional Provisions) Order 2006 (S.I. 2006/572), art. 23D (as inserted (1.6.2009) by [S.I. 2009/1172](#), arts. 1, 3)
- C1** Sch. 36 applied (1.6.2018) by [The Local Government Pension Scheme \(Scotland\) Regulations 2018](#) (S.S.I. 2018/141), regs. 1(1), **48(2)**

PART 3

PRE-COMMENCEMENT BENEFIT RIGHTS

Modifications etc. (not altering text)

- C1** Sch. 36 Pt. 3 modified (6.4.2006) by [The Pension Protection Fund \(Tax\) Regulations 2006](#) (S.I. 2006/575), regs. 1, **31(1)**

Rights to take [^{F1}benefit] before normal minimum pension age

Textual Amendments

- F1** Word in Sch. 36 para. 21 heading substituted (6.4.2006) by [Finance Act 2005 \(c. 7\)](#), [Sch. 10 paras. 54\(3\)](#), 64(1)

21 (1) If paragraph 22 [^{F1}, 23 or 23ZB] applies in relation to a registered pension scheme and a member of the pension scheme, this Part of this Act (except for section 218(6) and paragraph 19) has effect in relation to the member and the pension scheme as if references to normal minimum pension age were to the member's protected pension age.

(2) Paragraphs 22(8) [^{F2}, 23(8) and 23ZB(7)] define the member's protected pension age.

Textual Amendments

- F1** Words in [Sch. 36 para. 21\(1\)](#) substituted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [s. 10\(4\)\(a\)](#)
- F2** Words in [Sch. 36 para. 21\(2\)](#) substituted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [s. 10\(4\)\(b\)](#)

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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\(2\)](#)