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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\(1\)](#)

^{F1}~~23Z(A)~~ Sub-paragraph (2) applies if—

- (a) there is a recognised transfer from one registered pension scheme (“the old scheme”) to another registered pension scheme (“the new scheme”), and
- (b) as a result of paragraph 21 or the previous operation of sub-paragraph (2), immediately before the transfer this Part (except for section 218(6) and paragraph 19) applied in relation to all of the transferred sums or assets as if references to normal minimum pension age were to the member's protected pension age as defined by paragraph 22(8) or, as the case may be, paragraph 23(8).

(2) This Part ^{F2}[of this Act] (except for section 218(6) and paragraph 19) applies in relation to—

- (a) the transferred sums or assets while held for the purposes of an arrangement under the new scheme, and

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- (b) any sums or assets held for the purposes of such an arrangement that arise, or (directly or indirectly) derive, from—
 - (i) any of the transferred sums or assets, or
 - (ii) sums or assets which so arise or derive,as if references to normal minimum pension age were to the member's protected pension age as defined by paragraph 22(8) or, as the case may be, paragraph 23(8).
- (3) Paragraphs 22(7)(a) and 23(7) have effect as if the benefits or pensions to which they refer do not include any that are in respect of sums or assets within sub-paragraph (2) (a) or (b) of this paragraph.]

Textual Amendments

- F1** [Sch. 36 para. 23ZA](#) inserted (17.12.2014) (with effect in accordance with Sch. 1 para. 78(2) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 78\(1\)](#)
- F2** Words in [Sch. 36 para. 23ZA\(2\)](#) inserted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [s. 10\(6\)\(b\)](#)

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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\(2\)](#)