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**Changes to legislation:** Finance Act 2004, Paragraph 46 is up to date with all changes known to be in force on or before 04 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

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## SCHEDULES

### SCHEDULE 36

#### PENSION SCHEMES ETC: TRANSITIONAL PROVISIONS AND SAVINGS

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**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 4

#### OTHER PROVISIONS

*Application of PAYE to certain annuities in payment at commencement*

<sup>F1</sup>46 . . . . .

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**Textual Amendments**

- F1** Sch. 36 para. 46 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), Sch. 10 paras. 61(b), 64(2), **Sch. 11 Pt. 4**

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[View outstanding changes](#)

**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\(2\)](#)