
Changes to legislation: Finance Act 2004, Paragraph 5 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 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 1

PRE-COMMENCEMENT PENSION SCHEMES

Post-commencement withdrawal of approval

- 5 (1) The repeal by this Act of—
- (a) section 591B (1) of ICTA (withdrawal of approval of retirement benefits scheme),
 - (b) section 620(7) of ICTA (withdrawal of approval of retirement annuity contract), and
 - (c) section 650 (1) of ICTA (withdrawal of approval of approved personal pension arrangements),
- does not prevent the withdrawal of an approval under any of those provisions at any time after 5th April 2006 (from any earlier date until 6th April 2006).
- (2) A withdrawal of approval made under any of those provisions by virtue of subparagraph (1) has the same consequences as a withdrawal of approval made under the provision concerned before 6th April 2006, so that (in particular)—
- (a) sections 591C and 591D of ICTA (tax on cessation of approval of retirement benefits scheme), or
 - (b) sections 650A and 651 of ICTA (charge on cessation of approval of personal pension arrangements and appeal against such withdrawal of such approval),
- apply where they would have applied had the approval been withdrawn before that date.

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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\(2\)](#)