

**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 4

##### OTHER PROVISIONS

##### *[<sup>F1</sup>Taxation of certain annuities for dependants purchased pre-commencement*

##### Textual Amendments

- F1** Sch. 36 para. 45 and cross-heading inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 4 para. 19](#)

- 45A (1) The charge to tax under Part 9 of ITEPA 2003 (taxation of pension income) does not apply to an annuity payable to a person (“the dependant”) if—
- (a) the annuity is payable on the death of a member of a pension scheme,
  - (b) the annuity is paid in respect of the deceased member,
  - (c) the member had not reached the age of 75 at the date of the member's death,
  - (d) the member died on or after 3 December 2014,
  - (e) no payment of the annuity is made before 6 April 2015,
  - (f) the annuity has fulfilled the transitional conditions at all times on or after 6 April 2006,
  - (g) the annuity was purchased together with an annuity payable to the member, and
  - (h) that annuity payable to the member fulfilled the transitional conditions at all times in the period beginning with 6 April 2006 and ending with the member's death.
- (2) For the purposes of sub-paragraph (1)(g), an annuity is purchased together with another if they are purchased—
- (a) in the form of a joint life annuity, or
  - (b) separately in circumstances in which the day on which the one is purchased is no earlier than seven days before, and no later than seven days after, the day on which the other is purchased.

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- (3) In sub-paragraph (1) “the transitional conditions” means the conditions specified in the subsection (3A) set out in article 2(3) of the Taxation of Pension Schemes (Transitional Provisions) Order 2006 (S.I. 2006/572).]

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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\(2\)](#)