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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 40. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

*Transitional protection: taking account of death benefits*

- 40 (1) Paragraph 15 (enhanced protection: “the relevant crystallised amount”) is amended as follows.
- (2) In sub-paragraph (3), for “paragraph 16” substitute “ paragraphs 15A and 16 ”.
- (3) In sub-paragraph (4), for “is the greater” substitute “ is (subject to paragraph 15A) the greater ”.
- (4) In sub-paragraph (5), after “(4)(a)” insert “ and paragraph 15A(2)(a) ”.
- (5) In sub-paragraph (6), after “(4)(b)” insert “ and paragraph 15A(2)(b) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 40.