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SCHEDULES

SCHEDULE 9

PENSIONS

PART 5

PROVISION OF INFORMATION

Amendments of Part 4 of FA 2004

- 100 (1) Section 256 (enhanced lifetime allowance regulations) is amended as follows.
- (2) In the heading omit “lifetime”.
- (3) In subsection (1)—
- (a) omit paragraphs (a) to (c);
 - (b) in paragraph (d), for “lifetime allowance enhancement” substitute “enhancement of allowances”;
 - (c) in paragraph (e)—
 - (i) omit “lifetime allowance”;
 - (ii) omit the “and” at the end;
 - (d) in paragraph (f)—
 - (i) for “paragraph 18(6)” substitute “[paragraph 18\(1\)\(b\)](#)”;
 - (ii) for “lifetime allowance enhancement” substitute “enhancement of allowances”;
 - (e) after paragraph (f) insert—
 - “(g) [paragraph 20A\(1\)\(d\)](#) of that Schedule (enhancement factor: pension credits from previously crystallised rights),
 - (h) [paragraph 20B\(1\)\(b\)](#) of that Schedule (enhancement factor: non-residence), and
 - (i) [paragraph 20E\(1\)\(b\)](#) of that Schedule (enhancement factor: transfers from recognised overseas pension scheme).”
- (4) In subsection (2) omit “lifetime”.
- (5) In subsection (3)—
- (a) in the words before paragraph (a) omit “lifetime”;
 - (b) omit paragraph (a).
- (6) In subsection (4), in the words before paragraph (a) omit “lifetime”.

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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):

- Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)