

SCHEDULES

SCHEDULE 6

TRANSITIONAL PROVISION RELATING TO NEW STANDARD LIFETIME ALLOWANCE FOR THE TAX YEAR 2014-15 ETC

PART 3

OTHER PROVISION

Amendment of section 219(5A) of FA 2004

- 10 (1) In section 219 of FA 2004 (availability of individual's lifetime allowance) in subsection (5A) after "effect" insert "where the previous benefit crystallisation event occurred before 6 April 2014".
- (2) The amendment made by this paragraph is treated as having come into force on 6 April 2014.

Amendment of section 98 of TMA 1970

- 11 (1) Column 2 of the Table at the end of section 98 of TMA 1970 (special returns: penalties) is amended as follows.
- (2) After the entry for section 228 of TIOPA 2010 insert—

"Regulations under paragraph 16 of Schedule 18 to the Finance Act 2011."

- (3) After the entry for regulations under section 61(5) of FA 2012 insert—

"Regulations under paragraph 3 of Schedule 22 to the Finance Act 2013.
Regulations under paragraph 8 of Schedule 6 to the Finance Act 2014."
