
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross Heading: Temporary non-residence. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 5

MISCELLANEOUS AMENDMENTS

Temporary non-residence

- 80 ITEPA 2003 is amended as follows.
- 81 (1) Section 579CA as substituted by paragraph 117 of Schedule 45 to FA 2013 (pensions under registered pension schemes: temporary non-residents) is amended as follows.
- (2) In subsection (2) (relevant withdrawals treated as accruing in the year of return from temporary non-residence) at the end insert
- “, but only if the total amount of—
- (a) the relevant withdrawals within subsection (3), and
- (b) the relevant withdrawals (as defined by section 576A(4)) within section 576A(3) for the same temporary period of non-residence, exceeds £100,000”.
- (3) For subsection (4) (meaning of “relevant withdrawal”) substitute—
- “(4) A “relevant withdrawal” is—
- (a) any income withdrawal paid to the person from a member's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (b) any dependants' income withdrawal paid to the person from a dependant's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (c) any nominees' income withdrawal paid to the person from a nominee's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (d) any successors' income withdrawal paid to the person from a successor's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (e) any payment to the person of a short-term annuity purchased using sums or assets out of a member's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,

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- (f) any payment to the person of a dependants' short-term annuity purchased using sums or assets out of a dependant's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
 - (g) any payment to the person of a nominees' short-term annuity purchased using sums or assets out of a nominee's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
 - (h) any payment to the person of a successors' short-term annuity purchased using sums or assets out of a successor's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
 - (i) any uncrystallised funds pension lump sum paid to the person in respect of an arrangement relating to the person under a registered pension scheme, but only so far as section 579A applies in relation to the sum (see section 636A),
 - (j) any income withdrawal, or dependants' income withdrawal, paid before 6 April 2015 to the person under a registered pension scheme in respect of an arrangement relating to the person under the scheme which at the time of the payment was an arrangement to which section 165(3A) or 167(2A) of FA 2004 applied (flexible drawdown arrangements),
 - (k) any payment to the person of a lifetime annuity or dependants' annuity where—
 - (i) the annuity is within paragraph 3(1A) or 17(1ZA), as the case may be, of Schedule 28 to FA 2004,
 - (ii) the terms of the contract under which the annuity is paid are such that there will or could be decreases in the amount of the annuity other than decreases from time to time allowed by regulations under paragraph 3(1)(d) or 17(1)(c), as the case may be, of Schedule 28 to FA 2004 (and any such regulations are to be treated as having effect for this purpose), and
 - (iii) the annuity is purchased using sums or assets held for the purposes of a registered pension scheme, or
 - (l) any payment to the person of a scheme pension, or dependants' scheme pension, under a money purchase arrangement under a registered pension scheme where—
 - (i) the person first acquired an actual (rather than a prospective) right to receive the scheme pension on or after 6 April 2015,
 - (ii) when the person first acquired that actual right, fewer than 11 other individuals were entitled to the present payment of a scheme pension, or dependants' scheme pension, under the registered pension scheme, and
 - (iii) the scheme pension is not payable under an annuity contract treated under section 153(8) or (8A) of FA 2004 as having become a registered pension scheme.
- (4A) For the purpose of determining whether the figure specified in subsection (2) is exceeded, any relevant withdrawal paid in a currency other than sterling is to be translated into sterling using the average exchange rate for the year

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ending with 31 March in the tax year in which the relevant withdrawal is paid.”

(4) In subsection (7) for the definition of “flexible drawdown arrangement” substitute—

““dependants' annuity”, “dependant's flexi-access drawdown fund”, “dependants' scheme pension”, “dependants' short-term annuity”, “lifetime annuity”, “member's flexi-access drawdown fund”, “money purchase arrangement”, “nominee's flexi-access drawdown fund”, “scheme pension”, “short-term annuity”, “successor's flexi-access drawdown fund” and “uncrystallised funds pension lump sum” have the same meaning as in Part 4 of FA 2004 (see section 152 of FA 2004 and paragraphs 2, 3, 6, 8A, 16 to 16C, 17, 20, 22A, 27E and 27K of Schedule 28, and paragraph 4A of Schedule 29, to FA 2004).”

(5) The amendments made by this paragraph come into force on 6 April 2015.

Commencement Information

II Sch. 1 para. 81 in force at Royal Assent, but see sub-para. (5)

82 (1) The version of section 579CA which has effect if the year of departure is the tax year 2012-13 or an earlier tax year (pensions under registered pension schemes: temporary non-residents) is amended as follows.

(2) In subsection (1)—

- (a) for “income withdrawal or dependants' income withdrawal under the registered pension scheme” substitute “relevant withdrawal paid to a person”
- (b) omit paragraph (a), and
- (c) at the end insert “, but only if the total amount of the relevant withdrawals meeting those conditions, and the relevant withdrawals (as defined by section 576A(4A)) meeting the conditions in section 576A(1) for the same set of years of non-residence, exceeds £100,000”.

(3) After subsection (3) insert—

“(3A) A “relevant withdrawal”, in relation to a person, is—

- (a) any income withdrawal paid to the person from a member's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (b) any dependants' income withdrawal paid to the person from a dependant's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (c) any nominees' income withdrawal paid to the person from a nominee's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (d) any successors' income withdrawal paid to the person from a successor's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,

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- (e) any payment to the person of a short-term annuity purchased using sums or assets out of a member's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (f) any payment to the person of a dependants' short-term annuity purchased using sums or assets out of a dependant's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (g) any payment to the person of a nominees' short-term annuity purchased using sums or assets out of a nominee's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (h) any payment to the person of a successors' short-term annuity purchased using sums or assets out of a successor's flexi-access drawdown fund in respect of an arrangement relating to the person under a registered pension scheme,
- (i) any uncrystallised funds pension lump sum paid to the person in respect of an arrangement relating to the person under a registered pension scheme, but only so far as section 579A applies in relation to the sum (see section 636A),
- (j) any income withdrawal, or dependants' income withdrawal, paid before 6 April 2015 to the person under a registered pension scheme in respect of an arrangement relating to the person under the scheme which at the time of the payment was an arrangement to which section 165(3A) or 167(2A) of FA 2004 applied (flexible drawdown arrangements),
- (k) any payment to the person of a lifetime annuity or dependants' annuity where—
 - (i) the annuity is within paragraph 3(1A) or 17(1ZA), as the case may be, of Schedule 28 to FA 2004,
 - (ii) the terms of the contract under which the annuity is paid are such that there will or could be decreases in the amount of the annuity other than decreases from time to time allowed by regulations under paragraph 3(1)(d) or 17(1)(c), as the case may be, of Schedule 28 to FA 2004 (and any such regulations are to be treated as having effect for this purpose), and
 - (iii) the annuity is purchased using sums or assets held for the purposes of a registered pension scheme, or
- (l) any payment to the person of a scheme pension, or dependants' scheme pension, under a money purchase arrangement under a registered pension scheme where—
 - (i) the person first acquired an actual (rather than a prospective) right to receive the scheme pension on or after 6 April 2015,
 - (ii) when the person first acquired that actual right, fewer than 11 other individuals were entitled to the present payment of a scheme pension, or dependants' scheme pension, under the registered pension scheme, and

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(iii) the scheme pension is not payable under an annuity contract treated under section 153(8) or (8A) of FA 2004 as having become a registered pension scheme.

(3B) For the purpose of determining whether the figure specified at the end of subsection (1) is exceeded, any relevant withdrawal paid in a currency other than sterling is to be translated into sterling using the average exchange rate for the year ending with 31 March in the tax year in which the relevant withdrawal is paid.”

(4) In subsection (4) for “income withdrawal or dependants' income” substitute “relevant”.

(5) In subsection (5) for the definition of “flexible drawdown arrangement” substitute—

““dependants' annuity”, “dependant's flexi-access drawdown fund”, “dependants' scheme pension”, “dependants' short-term annuity”, “lifetime annuity”, “member's flexi-access drawdown fund”, “money purchase arrangement”, “nominee's flexi-access drawdown fund”, “scheme pension”, “short-term annuity”, “successor's flexi-access drawdown fund” and “uncrystallised funds pension lump sum” have the same meaning as in Part 4 of FA 2004 (see section 152 of FA 2004 and paragraphs 2, 3, 6, 8A, 16 to 16C, 17, 20, 22A, 27E and 27K of Schedule 28, and paragraph 4A of Schedule 29, to FA 2004).”

(6) The amendments made by this paragraph come into force on 6 April 2015.

Commencement Information

I2 Sch. 1 para. 82 in force at Royal Assent, but see sub-para. (6)

83 (1) Section 576A as substituted by paragraph 116 of Schedule 45 to FA 2013 (pensions under relevant non-UK schemes: temporary non-residents) is amended as follows.

(2) In subsection (2) (relevant withdrawals treated as accruing in the year of return from temporary non-residence) at the end insert

“, but only if the total amount of—

- (a) the relevant withdrawals within subsection (3), and
- (b) the relevant withdrawals (as defined by section 579CA(4)) within section 579CA(3) for the same temporary period of non-residence, exceeds £100,000”.

(3) For subsection (4) (meaning of “relevant withdrawal”) substitute—

“(4) A “relevant withdrawal” is an amount paid under a relevant non-UK scheme that—

- (a) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be income withdrawal (within the meaning of paragraph 7 of Schedule 28 to FA 2004) paid to the person from the person's member's flexi-access drawdown fund in respect of the arrangement,

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- (b) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be dependants' income withdrawal (within the meaning of paragraph 21 of Schedule 28 to FA 2004) paid to the person from the person's dependant's flexi-access drawdown fund in respect of the arrangement,
- (c) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be nominees' income withdrawal (within the meaning of paragraph 27D of Schedule 28 to FA 2004) paid to the person from the person's nominee's flexi-access drawdown fund in respect of the arrangement,
- (d) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be successors' income withdrawal (within the meaning of paragraph 27J of Schedule 28 to FA 2004) paid to the person from the person's successor's flexi-access drawdown fund in respect of the arrangement,
- (e) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a short-term annuity (within the meaning of paragraph 6 of Schedule 28 to FA 2004) purchased using sums or assets out of the person's member's flexi-access drawdown fund in respect of the arrangement,
- (f) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a dependants' short-term annuity (within the meaning of paragraph 20 of Schedule 28 to FA 2004) purchased using sums or assets out of the person's dependant's flexi-access drawdown fund in respect of the arrangement,
- (g) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a nominees' short-term annuity (within the meaning of paragraph 27C of Schedule 28 to FA 2004) purchased using sums or assets out of the person's nominee's flexi-access drawdown fund in respect of the arrangement,
- (h) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a successors' short-term annuity (within the meaning of paragraph 27H of Schedule 28 to FA 2004) purchased using sums or assets out of the person's successor's flexi-access drawdown fund in respect of the arrangement,
- (i) is paid before 6 April 2015 to the person in respect of an arrangement relating to the person under the scheme which at the time of the payment was an arrangement to which section 165(3A) or 167(2A) of FA 2004 (flexible drawdown arrangements) applied and would, if the scheme had been a registered pension scheme, have been income

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withdrawal or dependants' income withdrawal (within the meaning of paragraphs 7 and 21 of Schedule 28 to FA 2004),

- (j) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme where—
- (i) the payment would, if the scheme were a registered pension scheme, be of a lifetime annuity or dependants' annuity within paragraph 3(1A) or 17(1ZA), as the case may be, of Schedule 28 to FA 2004, and
 - (ii) the terms of the contract under which it is paid are such that there will or could be decreases in the amount of the annuity other than decreases which, if the scheme were a registered pension scheme, would be decreases from time to time allowed by regulations under paragraph 3(1)(d) or 17(1)(c), as the case may be, of Schedule 28 to FA 2004 (and any such regulations are to be treated as having effect for this purpose), or
- (k) is a payment to the person under a money purchase arrangement relating to the person under the scheme that, if the scheme were a registered pension scheme, would be a payment to the person of a scheme pension that the person would for the purposes of Part 4 of FA 2004 be treated as having become entitled to at a time on or after 6 April 2015 when fewer than 11 other individuals were entitled to present payment of a scheme pension under the scheme.

(4A) For the purpose of determining whether the figure specified in subsection (2) is exceeded, any relevant withdrawal paid in a currency other than sterling is to be translated into sterling using the average exchange rate for the year ending with 31 March in the tax year in which the relevant withdrawal is paid.”

(4) In subsection (9)—

(a) for the definition of “flexible drawdown arrangement” substitute—

““member's flexi-access drawdown fund” and “dependant's flexi-access drawdown fund” have the same meaning as in Part 4 of FA 2004 (see paragraphs 8A and 22A of Schedule 28 to FA 2004);”, and

(b) after the definition of “remitted to the United Kingdom” insert—

““scheme pension” means a scheme pension within the meaning of paragraph 2 of Schedule 28 to FA 2004 or a dependants' scheme pension within the meaning of paragraphs 16 to 16C of that Schedule;”.

(5) The amendments made by this paragraph come into force on 6 April 2015.

Commencement Information

I3 Sch. 1 para. 83 in force at Royal Assent, but see sub-para. (5)

- 84 (1) The version of section 576A which has effect if the year of departure is the tax year 2012-13 or an earlier tax year (pensions under relevant non-UK schemes: temporary non-residents) is amended as follows.

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- (2) In subsection (1)—
- (a) for “non-UK income withdrawal under a relevant non-UK scheme” substitute “ withdrawal paid to a person ”,
 - (b) omit paragraph (a), and
 - (c) at the end insert “ , but only if the total amount of the relevant withdrawals meeting those conditions, and the relevant withdrawals (as defined by section 579CA(3A)) meeting the conditions in section 579CA(1) for the same set of years of non-residence, exceeds £100,000 ”.
- (3) In subsection (4) for “non-UK income withdrawal falling within subsection (1)” substitute “ withdrawal that meets the conditions in subsection (1)(b) and (c) ”.
- (4) After subsection (4) insert—
- “(4A) A “relevant withdrawal”, in relation to a person, is an amount paid under a relevant non-UK scheme that—
- (a) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be income withdrawal (within the meaning of paragraph 7 of Schedule 28 to FA 2004) paid to the person from the person's member's flexi-access drawdown fund in respect of the arrangement,
 - (b) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be dependants' income withdrawal (within the meaning of paragraph 21 of Schedule 28 to FA 2004) paid to the person from the person's dependant's flexi-access drawdown fund in respect of the arrangement,
 - (c) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be nominees' income withdrawal (within the meaning of paragraph 27D of Schedule 28 to FA 2004) paid to the person from the person's nominee's flexi-access drawdown fund in respect of the arrangement,
 - (d) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be successors' income withdrawal (within the meaning of paragraph 27J of Schedule 28 to FA 2004) paid to the person from the person's successor's flexi-access drawdown fund in respect of the arrangement,
 - (e) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a short-term annuity (within the meaning of paragraph 6 of Schedule 28 to FA 2004) purchased using sums or assets out of the person's member's flexi-access drawdown fund in respect of the arrangement,
 - (f) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a dependants' short-term annuity (within the meaning of paragraph 20 of Schedule 28 to FA 2004) purchased

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- using sums or assets out of the person's dependant's flexi-access drawdown fund in respect of the arrangement,
- (g) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a nominees' short-term annuity (within the meaning of paragraph 27C of Schedule 28 to FA 2004) purchased using sums or assets out of the person's nominee's flexi-access drawdown fund in respect of the arrangement,
 - (h) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a successors' short-term annuity (within the meaning of paragraph 27H of Schedule 28 to FA 2004) purchased using sums or assets out of the person's successor's flexi-access drawdown fund in respect of the arrangement,
 - (i) is paid before 6 April 2015 to the person in respect of an arrangement relating to the person under the scheme which at the time of the payment was an arrangement to which section 165(3A) or 167(2A) of FA 2004 (flexible drawdown arrangements) applied and would, if the scheme were a registered pension scheme, be income withdrawal or dependants' income withdrawal (within the meaning of paragraphs 7 and 21 of Schedule 28 to FA 2004),
 - (j) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme where—
 - (i) the payment would, if the scheme were a registered pension scheme, be of a lifetime annuity or dependants' annuity within paragraph 3(1A) or 17(1ZA), as the case may be, of Schedule 28 to FA 2004, and
 - (ii) the terms of the contract under which it is paid are such that there will or could be decreases in the amount of the annuity other than decreases which, if the scheme were a registered pension scheme, would be decreases from time to time allowed by regulations under paragraph 3(1)(d) or 17(1)(c), as the case may be, of Schedule 28 to FA 2004 (and any such regulations are to be treated as having effect for this purpose), or
 - (k) is a payment to the person under a money purchase arrangement relating to the person under the scheme that, if the scheme were a registered pension scheme, would be a payment to the person of a scheme pension that the person would for the purposes of Part 4 of FA 2004 be treated as having become entitled to at a time on or after 6 April 2015 when fewer than 11 other individuals were entitled to present payment of a scheme pension under the scheme.
- (4B) For the purpose of determining whether the figure specified at the end of subsection (1) is exceeded, any relevant withdrawal paid in a currency other than sterling is to be translated into sterling using the average exchange rate for the year ending with 31 March in the tax year in which the relevant withdrawal is paid.”

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- (5) In each of subsections (5) to (7) omit “non-UK income”.
- (6) In subsection (8)—
- (a) for the definition of “flexible drawdown arrangement” substitute—
- ““member's flexi-access drawdown fund” and “dependant's flexi-access drawdown fund” have the same meaning as in Part 4 of FA 2004 (see paragraphs 8A and 22A of Schedule 28 to FA 2004);”
- (b) omit the definition of “relevant non-UK income withdrawal”, and
- (c) before the definition of “year of non-residence” insert—
- ““scheme pension” means a scheme pension within the meaning of paragraph 2 of Schedule 28 to FA 2004 or a dependants' scheme pension within the meaning of paragraphs 16 to 16C of that Schedule;”.
- (7) The amendments made by this paragraph come into force on 6 April 2015.

Commencement Information

I4 Sch. 1 para. 84 in force at Royal Assent, but see sub-para. (7)

Changes to legislation:

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