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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Paragraph 42. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### PENSION SCHEMES ETC.

*Lifetime allowance: reduction of rights in respect of tax paid*

- 42 In the table in section 216(1) (benefit crystallisation events and amounts crystallised), in the entry relating to benefit crystallisation event 6 (entitlement to relevant lump sum), in the second column (amount crystallised), after “sum” insert “paid to the individual”.

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**Commencement Information**

- II** Sch. 10 para. 42 in force at 6.4.2006, see Sch. 10 para. 64(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 42.