Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 57. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 10

### PENSION SCHEMES ETC.

Transitional provisions: lump sums exceeding 25% of uncrystallised rights

In the substituted sub-paragraph (7) set out in paragraph 34(2) of Schedule 36 (entitlement to lump sums exceeding 25% of uncrystallised rights), in the definition of "ALSA", for "additional lump sum amount" substitute "greater of the additional lump sum amount and nil".

### **Commencement Information**

II Sch. 10 para. 57 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 57.