

---

**Changes to legislation:** Finance Act 2011, Paragraph 58 is up to date with all changes known to be in force on or before 27 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SCHEDULES

### SCHEDULE 16

#### BENEFITS UNDER PENSION SCHEMES

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

##### *Pension Schemes Act 1993*

- 58      Until such time as the repeal of section 28A of the Pension Schemes Act 1993 (requirements for interim arrangements) by paragraph 11 of Schedule 4 to the Pensions Act 2007 has effect for all purposes, subsection (3) of that section has effect with the following amendments—
- (a) in paragraph (a)—
    - (i) for “unsecured pension year” substitute “ drawdown pension year ”,
    - (ii) after “twelve months” insert “ (disregarding the second sentence of pension rule 5) ”, and
    - (iii) for “where the member has not reached the age of 75,” substitute “ or ”;
  - (b) in paragraph (c)—
    - (i) for “unsecured pension year” substitute “ drawdown pension year ”,
    - (ii) after “twelve months” insert “ (disregarding the second sentence of pension death benefit rule 4) ”, and
    - (iii) omit “and the member's widow, widower or surviving civil partner has not reached the age of 75, or”;
  - (c) omit paragraphs (b) and (d).

**Changes to legislation:**

Finance Act 2011, Paragraph 58 is up to date with all changes known to be in force on or before 27 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)