

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Related amendments in regulations

- 33 (1) The Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 (S.I. 2006/207) are amended as follows.
- (2) In regulations 6 and 7 omit paragraph (b) and the “and” preceding it.
- (3) In regulation 14(3)—
- (a) after paragraph (b) insert—
“(ba) paragraphs 8C and 8D (in each place where the expression occurs);”,
 - (b) omit paragraph (da),
 - (c) after paragraph (e) insert—
“(ea) paragraphs 22C and 22D (in each place where the expression occurs);”, and
 - (d) omit paragraph (fc).
- (4) The amendments made by sub-paragraphs (2) and (3) come into force on 6 April 2015.
- (5) The amendments made by sub-paragraph (3)(a) and (c) are to be treated as having been made by the Commissioners for Her Majesty’s Revenue and Customs under such of the powers conferred on them by Schedule 34 to FA 2004 (as amended by this Schedule) as are applicable.