
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

PENSION FLEXIBILITY: ANNUITIES ETC

PART 2

INCOME TAX ON BENEFICIARIES' ANNUITIES ETC

Exemption from tax under Part 9 of ITEPA 2003 not to give rise to tax under other provisions

- 18 In section 393B(2)(a) of ITEPA 2003 (tax on benefits under employer-financed retirement benefit schemes: “relevant benefits” do not include benefits charged to tax under Part 9) after “charged to tax under Part 9 (pension income)” insert “, or that would be charged to tax under that Part but for section 573(2A) or (2B), 646D or 646E”.

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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. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)