

SCHEDULES

SCHEDULE 4

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 1

“FIXED PROTECTION 2016”

Protection-cessation events: interpretation: “impermissible transfer”

- 5 Paragraph 17A of Schedule 36 to FA 2004 (impermissible transfers) applies for the purposes of paragraph 3(b) but as if—
- (a) the references to a relevant existing arrangement were to the arrangement, and
 - (b) the reference in sub-paragraph (2) to 5 April 2006 were to 5 April 2016.