
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 5

PENSION SCHEMES: COLLECTIVE MONEY PURCHASE BENEFITS

PART 1

AMENDMENTS OF PART 4 OF FA 2004

- 11 (1) Section 223 (non-residence: other arrangements) is amended as follows.
- (2) In subsection (5)—
- (a) after paragraph (a) insert—
- “(aa) what would be the other money purchase arrangement non-residence factor (under that section) if the arrangement were a collective money purchase arrangement,”;
- (b) in paragraph (b), for “any other sort of money purchase arrangement” substitute “ a money purchase arrangement other than a cash balance arrangement or a collective money purchase arrangement ”.

Commencement Information

- 11** [Sch. 5 para. 11](#) in force at 1.8.2022 for the purposes of the amendments made by that paragraph by [S.I. 2022/874, reg. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 11.