

---

STATUTORY INSTRUMENTS

---

**2006 No. 572**

**The Taxation of Pension Schemes  
(Transitional Provisions) Order 2006**

**Modification of section 636A ITEPA 2003**

- 7.—(1) ITEPA 2003(1) is modified as follows.
- (2) In section 636A(1) (exemption for certain lump sums under registered pension schemes)(2)—
- (a) at the end of paragraph (e) omit “or”;
  - (b) at the end of paragraph (f) add “or”; and
  - (c) after paragraph (f) insert—
    - “(g) a life cover lump sum.”
- (3) In section 636A(7) after “unsecured pension fund lump sum death benefit” insert “life cover lump sum”.

---

(1) 2003 c. 12.

(2) Section 636A is inserted by paragraph 11 of Schedule 31 to the Finance Act 2004.