
STATUTORY INSTRUMENTS

2010 No. 1187

The Financial Assistance Scheme (Tax) Regulations 2010

PART 4

Miscellaneous

Transitional provisions: lump sums

19. For the purposes of—

- (a) paragraph 2 of Schedule 29 to the FA 2004 as modified by paragraph 28(3) of Schedule 36 to that Act; and
- (b) regulation 25D of the Taxation of Pension Schemes (Transitional Provisions) Order 2006⁽¹⁾,

the reference to a pension commencement lump sum in the definition of “APCLS” in paragraph 2(6) of Schedule 29 shall be taken to include a lump sum under regulation 17D.

⁽¹⁾ S.I. 2006/572, amended by S.I. 2006/2004; there are other amending instruments but none is relevant.