
STATUTORY INSTRUMENTS

2011 No. 1782

The Taxation of Pension Schemes (Transitional Provisions) (Amendment) (No.2) Order 2011

Amendment of the Taxation of Pension Schemes (Transitional Provisions) Order 2006

2.—(1) The Taxation of Pension Schemes (Transitional Provisions) Order 2006⁽¹⁾ is amended as follows.

(2) In article 23(2) (modification of paragraph 34 of Schedule 36 to the Finance Act 2004)—

(a) in the sub-paragraph (5) treated as substituted—

(i) for “CLSA” substitute “ULA”, and

(ii) for “FLSA” substitute “FSLA”;

(b) in the sub-paragraph (7) treated as substituted, for the definition of “CSLA” substitute—
“ULA is the underpinned lifetime allowance.”.

(3) In article 23C(4) (modification of Schedule 29 to the Finance Act 2004), in the paragraph 7A treated as inserted, in sub-paragraph (1)(b) omit “, but has not reached the age of 75”.

(4) In article 25(3)(a) (stand-alone lump sums: introductory and definition), for “D” substitute “C”.

(5) In article 25A (conditions to be met by stand-alone lump sums), omit paragraph (5).

⁽¹⁾ [SI 2006/572](#); article 23(2) was amended by [SI 2008/2990](#) with effect from 6 April 2006; article 23C was inserted by [SI 2009/1172](#) with effect from 1 June 2009; article 25 was substituted, together with articles 25A to 25D, for article 25 as originally enacted, by [SI 2006/2004](#) with effect from 25 July 2006. There are other amendments but none is relevant.