

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: (See end of Document for details)

SCHEDULES

SCHEDULE 32 **U.K.**

REGISTERED PENSION SCHEMES: BENEFIT CRYSTALLISATION EVENTS ^{F1}...

Textual Amendments

- F1** Word in Sch. 32 heading omitted (for the tax year 2024-25 and subsequent tax years) by virtue of [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 13\(3\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4)

Modifications etc. (not altering text)

- C1** Sch. 32 applied (6.4.2006) by [The Pension Protection Fund \(Tax\) Regulations 2006 \(S.I. 2006/575\)](#), regs. 1, [23\(5\)](#)
- C1** Sch. 32 modified (6.4.2006) by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \(S.I. 2006/207\)](#), regs. 1(1), [16](#)

F1 ...

Textual Amendments

- F1** Sch. 32 para. 17 and cross-heading omitted (for the tax year 2024-25 and subsequent tax years) by virtue of [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 13\(10\)\(c\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4)

^{F1}17

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