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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005. Cross Heading:  
Transitional provisions: persons who may take benefits before normal minimum pension age. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 10

#### PENSION SCHEMES ETC.

*Transitional provisions: persons who may take benefits before normal minimum pension age*

- 54 (1) Schedule 36 (transitional provisions) is amended as follows.
- (2) In paragraph 19(5) (individuals permitted to take pension before normal minimum pension age), omit “and the pension scheme”.
  - (3) In the heading before paragraph 21, for “pension” substitute “benefit”.
  - (4) Paragraph 22 (right to take pension before normal minimum pension age: protected pension scheme where original pension scheme within paragraph 1(1)(a), (b), (c), (d) or (e)) is amended as follows.
  - (5) In sub-paragraph (4)(a) (entitlement to pension at age of less than 55), for “a pension” substitute “any benefit”.
  - (6) In sub-paragraph (7) (retirement condition)—
    - (a) in paragraph (a), for “pensions” substitute “benefits”, and
    - (b) in paragraph (b), for “a pension” substitute “any benefit”.
  - (7) In sub-paragraph (8) (member's protected pension age), for “a pension” substitute “any benefit”.

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#### **Commencement Information**

**II** Sch. 10 para. 54 in force at 6.4.2006, see Sch. 10 para. 64(1)

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