
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 54. (See end of Document for details)

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”.

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 54.