
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 35. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Related amendments in regulations

- 35 (1) The Registered Pension Schemes (Provision of Information) Regulations 2006 (S.I. 2006/567) are amended as follows.
- (2) In the table in regulation 3(1), omit the entry for reportable event 21 (reporting that section 165(3A) or 167(2A) of FA 2004 applies).
- (3) Omit regulation 5B (reports for the tax year 2011-12).
- (4) In regulation 16(1) (information for insurance company provided with funds otherwise than from a drawdown pension fund) after “drawdown pension fund” insert “ or flexi-access drawdown fund ”.
- (5) In regulation 17(1) (information for insurance company provided with funds from a drawdown pension fund) after “drawdown pension fund” insert “ or flexi-access drawdown fund ”.
- (6) In regulation 17(2) and (4) after “of the member's drawdown pension fund” insert “ or of the member's flexi-access drawdown fund ”.
- (7) The amendments made by sub-paragraphs (4) to (6) are to be treated as having been made by the Commissioners for Her Majesty's Revenue and Customs under such of the powers cited in the instrument containing the Regulations as are applicable.
- (8) In consequence of sub-paragraph (2), omit regulation 4(9) of the Registered Pension Schemes (Provision of Information) (Amendment) (No. 2) Regulations 2011 (S.I. 2011/1797).
- (9) In consequence of sub-paragraph (3), omit regulation 5 of those 2011 Regulations.
- (10) The amendments made by sub-paragraphs (2) and (8) have effect in relation to reports for the tax year 2015-16 and subsequent tax years.
- (11) The amendments made by sub-paragraphs (3) and (9) come into force on 6 April 2015 but without prejudice to the continued operation of the revoked provisions in relation to reports for the tax year 2011-12.
- (12) The amendments made by sub-paragraphs (4) to (6) come into force on 6 April 2015.

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Commencement Information

II [Sch. 1 para. 35](#) in force at Royal Assent, but see sub-paras. (10)-(12)

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