

Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2016, Paragraph 12 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 2

“INDIVIDUAL PROTECTION 2016”

Amount C (uncrystallised rights at end of 5 April 2016 under registered pension schemes)

- 12 Amount C is the total value of the individual's uncrystallised rights at the end of 5 April 2016 under arrangements relating to the individual under registered pension schemes of which the individual is a member as determined in accordance with section 212 of FA 2004.

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