
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4 **U.K.**

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 6 **U.K.**

INTERPRETATION AND REGULATIONS

Regulations

- 31 (1) The Commissioners may by regulations amend Part 1, 2 or 3 of this Schedule.
- (2) Regulations under this paragraph may (for example)—
- (a) add to the cases in which paragraph 1(2) is to apply or is to cease to apply;
 - (b) add to the cases in which paragraph 9(2) is to apply.
- (3) Regulations under this paragraph may include provision having effect in relation to a time before the regulations are made, but—
- (a) the time must not be earlier than 6 April 2016, and
 - (b) the provision must not increase any person's liability to tax.
- (4) Regulations under this paragraph may include—
- (a) supplementary or incidental provision;
 - (b) consequential amendments of the Table in section 98 of TMA 1970 (information requirements: penalties).
- (5) Power to make regulations under this paragraph is exercisable by statutory instrument.
- (6) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)