

SCHEDULES

SCHEDULE 9

PENSIONS

PART 4

TRANSITIONAL PROTECTIONS

Amendments of Part 2 of Schedule 36 to FA 2004

- 69 (1) Paragraph 11 (primary protection: pension debit on or after 6th April 2006) is amended as follows.
- (2) In sub-paragraph (1)(a), for “makes provision for the operation of a lifetime allowance enhancement factor” substitute “applies”.
- (3) In sub-paragraphs (2) and (3), for “paragraph 7(3)” substitute “[paragraph 7\(5\)](#)”.
- (4) In sub-paragraph (4), for “benefit crystallisation event” substitute “relevant benefit crystallisation event”.
- (5) After that sub-paragraph insert—
- “(5) In this paragraph “relevant benefit crystallisation event” has the same meaning as in [section 637S](#) of ITEPA 2003 (availability of individual’s lump sum and death benefit allowance).”