

# SCHEDULES

## SCHEDULE 9

### PENSIONS

#### PART 4

##### TRANSITIONAL PROTECTIONS

###### *Amendments of Part 3 of Schedule 36 to FA 2004*

85 After paragraph 29 (substituted by [paragraph 84](#)) insert—

“29A [Chapter 15A](#) of Part 9 of ITEPA 2003 (pension income: lump sums under registered pension schemes) has effect in relation to the individual as if the amount specified in [section 637P](#) of ITEPA 2003 (individual’s lump sum allowance) were an amount equal to the maximum amount of a pension commencement lump sum that could have been paid to the member on 5th April 2023.”