

## SCHEDULE 2

### Pension schemes

#### Part 2

#### Excepted rules, practices, actions and decisions relating to occupational pension schemes

##### **Registered pension schemes**

**30.**—(1) Subject to sub-paragraph (2), any rules, practices, actions or decisions relating to entitlement to or payment of benefits under a registered pension scheme insofar as compliance is necessary to secure any tax relief or exemption available under Part 4 of the Finance Act 2004<sup>(1)</sup> or to prevent any charge to tax arising under that Part of that Act, whoever is liable in relation to such charge.

(2) Sub-paragraph (1) does not apply to any rules, practices, actions or decisions setting a minimum age for entitlement to or payment of any age related benefit.

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(1) 2004 c. 12.