

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Benefit crystallisation event 3: disregarding abatement. (See end of Document for details)

SCHEDULES

SCHEDULE 32

REGISTERED PENSION SCHEMES: BENEFIT CRYSTALLISATION EVENTS—SUPPLEMENTARY

Modifications etc. (not altering text)

- C1 Sch. 32 applied (6.4.2006) by [The Pension Protection Fund \(Tax\) Regulations 2006 \(S.I. 2006/575\)](#), regs. 1, **23(5)**
- C1 Sch. 32 modified (6.4.2006) by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \(S.I. 2006/207\)](#), regs. 1(1), **16**

^{F1}Benefit crystallisation event 3: disregarding abatement

Textual Amendments

- F1 Sch. 32 para. 9A and cross-heading inserted (6.4.2006) by [Finance Act 2005 \(c. 7\)](#), **Sch. 10 paras. 8(3), 64(1)**

- 9A For the purposes of benefit crystallisation event 3, any abatement of the scheme pension is to be left out of account in determining for the purposes of column 1—
- (a) the increased annual rate of the pension, and
 - (b) the rate at which it was payable on the day on which the individual became entitled to it.]

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