
Changes to legislation: Finance Act 2007, Cross Heading: Commencement is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 20 **U.K.**

PENSION SCHEMES ETC: MISCELLANEOUS

Commencement

- 24 (1) The amendments made by paragraphs 2 to 4 and 23 are deemed to have come into force on 6th April 2007.
- (2) The amendment made by paragraph 5 has effect in relation to payments made on or after 6th April 2007.
- (3) The amendments made by paragraphs 6, 7(2), 9 to 11, 15 to 19 and 22 are deemed always to have had effect.
- (4) The amendment made by paragraph 7(3) has effect in relation to reductions occurring on or after 6th April 2007.
- (5) The amendments made by paragraph 8 have effect in relation to notifications given on or after 6th December 2006.
- (6) The amendments made by paragraph 12 have effect in relation to lump sums paid on or after 6th April 2006.
- (7) The amendments made by paragraph 13 have effect in relation to deaths occurring on or after 6th April 2006.
- (8) The amendments made by paragraph 14 are deemed to have come into force on 1st January 2007.
- (9) The amendment made by paragraph 20 has effect in relation to lump sum death benefits paid on or after 6th April 2006.

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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):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)