

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph A1. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 32

#### REGISTERED PENSION SCHEMES: BENEFIT CRYSTALLISATION EVENTS <sup>F1</sup>...

---

##### Textual Amendments

- F1** Word in Sch. 32 heading omitted (for the tax year 2024-25 and subsequent tax years) by virtue of [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 13\(3\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4)

---

##### 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](#)

#### *<sup>F1</sup>Introduction*

---

##### Textual Amendments

- F1** Sch. 32 paras. A1, A2 and cross-headings inserted (for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 13\(4\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4)

- A1** (1) This Schedule applies for the purposes of sections 232 and 236.
- (2) In this Schedule—
- paragraph A2 sets out the events that are benefit crystallisation events in relation to an individual;
  - subsequent paragraphs give the meaning of expressions used in paragraph A2.]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Paragraph A1.