

Changes to legislation: Finance Act 2007, Cross Heading: Consequential amendment is up to date with all changes known to be in force on or before 26 June 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 19

ALTERNATIVELY SECURED PENSIONS AND TRANSFER LUMP SUM DEATH BENEFIT ETC

Consequential amendment

- 28 (1) Section 636A of ITEPA 2003 (exemption for certain lump sums under registered pension schemes) is amended as follows.
- (2) In subsection (1)—
- F1(a)
- (b) omit paragraph (f) and the word “or” before it.
- (3) In subsection (7), omit ““transfer lump sum death benefit””.

Textual Amendments

F1 Sch. 19 para. 28(2)(a) omitted (with application in accordance with Sch. 2 para. 20 of the amending Act) by virtue of Taxation of Pensions Act 2014 (c. 30), Sch. 2 para. 19(4)(b)

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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\(2\)](#)