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**Changes to legislation:** Finance Act 2016, Cross Heading: Interpretation of Parts 1, 2 and 3 is up to date with all changes known to be in force on or before 19 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](#)

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## SCHEDULES

### SCHEDULE 4

#### PENSIONS: [F1 LUMP SUM ALLOWANCE AND LUMP SUM AND DEATH BENEFIT ALLOWANCE]: TRANSITIONAL PROVISION

##### Textual Amendments

- F1** Words in [Sch. 4](#) heading substituted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 93\(2\)](#), 124 (with [Sch. 9 paras. 125-132](#))

### PART 6

#### INTERPRETATION AND REGULATIONS

##### *Interpretation of Parts 1, 2 and 3*

- 29 (1) Expressions used in Part 1, 2 or 3 of this Schedule, and in Part 4 of FA 2004 (pension schemes), have the same meaning in that Part of this Schedule as in that Part of that Act.
- (2) In particular, references to a relieved non-UK pension scheme or a relieved member of such a scheme are to be read in accordance with paragraphs 13(3) and (4) and 18 of Schedule 34 to FA 2004 (application of lifetime allowance charge provisions to members of overseas pension schemes).

**Changes to legislation:**

Finance Act 2016, Cross Heading: Interpretation of Parts 1, 2 and 3 is up to date with all changes known to be in force on or before 19 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.

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)