
Changes to legislation: Finance Act 2016, Cross Heading: Regulations is up to date with all changes known to be in force on or before 15 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 4 **U.K.**

PENSIONS: [F¹LUMP 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 **U.K.**

INTERPRETATION AND REGULATIONS

Regulations

- 31 (1) The Commissioners may by regulations amend Part 1, 2 or 3 of this Schedule.
- (2) Regulations under this paragraph may (for example)—
- (a) add to the cases in which paragraph 1(2) is to apply or is to cease to apply;
 - (b) add to the cases in which paragraph 9(2) is to apply.
- (3) Regulations under this paragraph may include provision having effect in relation to a time before the regulations are made, but—
- (a) the time must not be earlier than 6 April 2016, and
 - (b) the provision must not increase any person's liability to tax.
- (4) Regulations under this paragraph may include—
- (a) supplementary or incidental provision;
 - (b) consequential amendments of the Table in section 98 of TMA 1970 (information requirements: penalties).
- (5) Power to make regulations under this paragraph is exercisable by statutory instrument.
- (6) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

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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\(5\)](#)