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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16. (See end of Document for details)

### SCHEDULES

## SCHEDULE 5 U.K.

PENSION SCHEMES: COLLECTIVE MONEY PURCHASE BENEFITS

# PART 1 U.K.

#### AMENDMENTS OF PART 4 OF FA 2004

- 16 (1) Section 227F (pension input periods in which rights are first flexibly accessed) is amended as follows.
  - (2) In subsection (5)(b), after "input amount" insert "AA or".

#### **Commencement Information**

I1 Sch. 5 para. 16 in force at 1.8.2022 for the purposes of the amendments made by that paragraph by S.I. 2022/874, reg. 2

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16.