
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2024, Paragraph 11. (See end of Document for details)

SCHEDULES

SCHEDULE 9

PENSIONS

PART 1

ABOLITION OF LIFETIME ALLOWANCE CHARGE

- 11 In section 280 (abbreviations and general index), in the table in subsection (2) omit the entries for the following—
- active membership period;
 - amount crystallised;
 - available (in relation to a person's lifetime allowance);
 - benefit crystallisation event;
 - lifetime allowance (in relation to a person);
 - lifetime allowance charge;
 - lifetime allowance enhancement factors;
 - lifetime allowance excess lump sum;
 - overseas arrangement active membership period;
 - recognised overseas scheme arrangement;
 - relevant overseas individual;
 - standard lifetime allowance;
 - transitional 2013/14 lump sum;
 - winding-up lump sum death benefit.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2024, Paragraph 11.