

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2024, Paragraph 130. (See end of Document for details)

SCHEDULES

SCHEDULE 9

PENSIONS

PART 6

COMMENCEMENT AND TRANSITIONAL PROVISION ETC

Statements for certain members who would not otherwise receive one in the tax year 2024-25

130 (1) The scheme administrator of a registered pension scheme must provide a statement to each relevant person before the end of the tax year 2024-25.

(2) In [sub-paragraph \(1\)](#) “relevant person” means—

(a) any member of the scheme—

(i) in relation to whom one or more benefit crystallisation events occurred before 6 April 2024, and

(ii) who on that date does not have an actual (as opposed to prospective) entitlement to be paid a pension, or

(b) the personal representatives of a member within [paragraph \(a\)](#) who has died.

[^{F1}(3) The statement must contain the information in regulation 14(3) of the Provision of Information Regulations (percentage of standard lifetime allowance expended by benefit crystallisation events) in respect of benefit crystallisation events occurring before 6 April 2024.]

(4) In this paragraph—

“benefit crystallisation event” means a benefit crystallisation event within the meaning of Part 4 of FA 2004, as that Part had effect immediately before 6 April 2024;

“the Provision of Information Regulations” means the Registered Pension Schemes (Provision of Information) Regulations (S.I. 2006/567) [^{F2}, as those regulations had effect immediately before 6 April 2024];

“scheme administrator” has the same meaning as in Part 4 of FA 2004.

Textual Amendments

F1 Sch. 9 para. 130(3) substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2024 (S.I. 2024/356), [reg. 4\(19\)](#)

F2 Words in Sch. 9 para. 130(4) inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2024 (S.I. 2024/356), [reg. 4\(20\)](#)

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