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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2024, Paragraph 132A. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 9

#### PENSIONS

#### PART 6

##### COMMENCEMENT AND TRANSITIONAL PROVISION ETC

##### *Continuity of the law*

- [<sup>F1</sup>132A] (1) This paragraph applies where any provision of or made under this Schedule re-enacts (with or without modification) a provision of the pensions tax code that is repealed by or under this Schedule.
- (2) The repeal and re-enactment does not affect the continuity of the law.
- (3) Anything done (including any subordinate legislation made) or having effect as if done, under or for the purposes of the repealed provision that could have been done under or for the purposes of the corresponding provision of the pensions tax code, if in force or effective immediately before the commencement of that corresponding provision, has effect thereafter as if done under or for the purposes of that corresponding provision.
- (4) Any reference (express or implied) in any enactment, instrument or document to a provision of the pensions tax code shall be construed (so far as the context permits) as including, as respects times, circumstances or purposes in relation to which the corresponding repealed provision had effect, a reference to that corresponding provision.
- (5) Any reference (express or implied) in any enactment, instrument or document to a repealed provision shall be construed (so far as the context permits) as respects times, circumstances or purposes in relation to which the corresponding provision of the pensions tax code has effect, as being or (according to the context) including a reference to that corresponding provision.
- (6) This paragraph has effect subject to any specific transitional provision or saving contained in or made under this Schedule.
- (7) In this paragraph a reference to an enactment being repealed includes its being substituted or revoked.
- (8) In this paragraph “pensions tax code” means—
- (a) Part 4 of FA 2004 (pension schemes) and subordinate legislation made under it, and
  - (b) Part 9 of ITEPA 2003 (pension income) and subordinate legislation made under it.]

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**Textual Amendments**

- F1** [Sch. 9 para. 132A](#) and cross-heading 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\(24\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2024, Paragraph 132A.