

SCHEDULES

[F1]SCHEDULE 10

INFORMATION TO BE GIVEN ON THE PENSIONS GUIDANCE AND MEMBERS' BENEFITS

Textual Amendments

- F1** Sch. 10 inserted (6.4.2015) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) \(Amendment\) Regulations 2015 \(S.I. 2015/482\)](#), regs. 1, **14**

Part 3

Further information

- 12.** A statement that—
- (a) there may be tax implications associated with accessing flexible benefits;
 - (b) income from a pension is taxable; and
 - (c) the rate at which income from a pension is taxable depends on the amount of income that the person receives from a pension and from other sources.
- 13.** Where the member has accrued rights to flexible benefits that are not money-purchase benefits, has not reached normal pension age and does not satisfy the ill-health condition—
- (a) a statement that the value of the member's accrued rights to flexible benefits is likely to be lower if the member accesses the benefits before normal pension age; and
 - (b) the age at which the member will reach normal pension age.]

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, Part 3.