

Information Rights Unit
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

www.gov.uk/hm-treasury

2 August 2016

Ref: FOI2016/16010

## Freedom of Information Act 2000: Pension Age

Thank you for your Freedom of Information enquiry of 3 and 4 July 2016, which we received on Tuesday 5 July.

On 3 July you asked for the following information:

Can you please disclose the legislation which restricts access to private pensions funds for people under 55?

Can you supply the legislation that is applied for un-authorised payments before 55?

On 4 July you provided us with your full name in order to comply with section 8(1)(b) of the Freedom of Information Act 2000 (the Act).

I can confirm that HM Treasury does hold information within the scope of your request. The information is included in part 4 of Finance Act 2004 (see page 146). This is available online at:

## http://www.legislation.gov.uk/ukpga/2004/12/contents

The Act does not oblige public authorities to reissue information that is reasonably accessible to a requester (section 21). However to help you locate the information we have provided you with the hyperlink.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Information Rights Unit