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## SCHEDULES

### SCHEDULE 28

#### REGISTERED PENSION SCHEMES: AUTHORISED PENSIONS—SUPPLEMENTARY

##### Modifications etc. (not altering text)

- C1** Sch. 28 modified by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \(S.I. 2006/207\)](#), regs. 1(1), **14** (as substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2012/1795](#), regs. 1(1), **5**)

### PART 2

#### PENSION DEATH BENEFIT RULES

##### *Defined benefits and money purchase arrangements*

##### *Meaning of “dependant”*

- 15 (1) A person who was married to [<sup>F1</sup>, or a civil partner of,] the member at the date of the member’s death is a dependant of the member.
- [<sup>F2</sup>(1A) If the rules of the pension scheme so provide, a person who was married to [<sup>F3</sup>, or a civil partner of,] the member when the member first became entitled to a pension under the pension scheme is a dependant of the member.]
- (2) A child of the member is a dependant of the member if the child—
- (a) has not reached the age of 23, or
  - (b) has reached that age and, in the opinion of the scheme administrator, was at the date of the member’s death dependant on the member because of physical or mental impairment.
- [<sup>F4</sup>(2A) A child of the member is a dependant of the member if the child—
- (a) has reached the age of 23, and
  - (b) is not within sub-paragraph (2)(b).
- (2B) But this paragraph, so far as it has effect for the purpose of determining the meaning of “dependant”—
- (a) in paragraphs 16 to 17 and 27A, and
  - (b) in paragraph 18 of Schedule 29,
- has effect with the omission of sub-paragraph (2A).]
- (3) A person who was not married to [<sup>F5</sup>, or a civil partner of,] the member at the date of the member’s death and is not a child of the member is a dependant of the member if, in the opinion of the scheme administrator, at the date of the member’s death—
- (a) the person was financially dependant on the member,

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- (b) the person's financial relationship with the member was one of mutual dependence, or
- (c) the person was dependant on the member because of physical or mental impairment.

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**Textual Amendments**

- F1** Words in Sch. 28 para. 15(1) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **180(a)**
- F2** Sch. 28 para. 15(1A) inserted (6.4.2006) by [Finance Act 2005 \(c. 7\)](#), **Sch. 10 paras. 26**, 64(1)
- F3** Words in Sch. 28 para. 15(1A) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), **regs. 1(1)**, 180(b)
- F4** [Sch. 28 para. 15\(2A\)\(2B\)](#) inserted (with effect in accordance with Sch. 5 para. 6(5) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 5 para. 6(2)(4)** (with Sch. 5 para. 6(5))
- F5** Words in Sch. 28 para. 15(3) inserted (with effect in accordance with reg. 1(7) of the amending S.I.) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **180(c)**

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**Modifications etc. (not altering text)**

- C1** Sch. 28 para. 15(2) modified (6.4.2006) by [The Taxation of Pension Schemes \(Transitional Provisions\) Order 2006 \(S.I. 2006/572\)](#), arts. 1(1), **34**
- C2** Sch. 28 para. 15(2)(b) modified (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), 3(1)(2), **Sch. 3 Pt. 1**
- C3** Sch. 28 para. 15(3) modified (6.4.2006) by [The Registered Pension Schemes \(Splitting of Schemes\) Regulations 2006 \(S.I. 2006/569\)](#), regs. 1(1), 3(1)(2), **Sch. 3 Pt. 1**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)