

## SCHEDULES

### SCHEDULE 28

#### INHERITANCE OF TAX-RELIEVED PENSION SAVINGS

##### *Amendments of Part 4 of FA 2004*

- 2 (1) Section 172 (assignment) is amended as follows.
- (2) In subsection (3)—
  - (a) in paragraph (a), for “an actual or” substitute “a”, and
  - (b) in paragraph (b), for “the member” substitute “a member of the pension scheme”.
- (3) After subsection (6) insert—

“(6A) References in this section to a benefit to which the member or a person has an entitlement under the pension scheme includes rights to payments under—

  - (a) a scheme pension or dependants' scheme pension provided by the scheme administrator or as a result of the application of sums or assets held for the purposes of the pension scheme, or
  - (b) a lifetime annuity or dependants' annuity purchased by the application of sums or assets held for the purposes of the pension scheme.”