
Changes to legislation: Finance Act 2011, Paragraph 67 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 16

BENEFITS UNDER PENSION SCHEMES

PART 2

CONSEQUENTIAL AMENDMENTS

Finance Act 2004

- 67 (1) Section 172B (increase in rights of connected person on death) is amended as follows.
- (2) In subsection (2)(b), for “member's unsecured pension fund or dependant's unsecured pension fund” substitute “ member's drawdown pension fund or dependant's drawdown pension fund ”.
- (3) In subsection (7A)—
- (a) in paragraph (a), for “dependants' unsecured pension fund or dependants' alternatively secured pension fund” substitute “ dependant's drawdown pension fund ”;
 - (b) in paragraph (b), for “dependants' unsecured pension fund” substitute “ dependant's drawdown pension fund ”.
- (4) Omit subsection (8A).

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)