
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- 12 In section 182(5) (determining whether rights are uncrystallised) after “the person's drawdown pension fund” insert “ or the person's flexi-access drawdown fund ”.

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