
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- 14 In section 211(1) (value of crystallised rights for purposes of section 210)—
- (a) omit the “and” at the end of paragraph (a), and
 - (b) after paragraph (b) insert “, and
 - (c) the aggregate of the amount of the sums, and the market value of the assets, representing the member's flexi-access drawdown fund in respect of the arrangement on that date (if any).”

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