
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- 23 In paragraph 17 of Schedule 29 (meaning of “drawdown pension fund lump sum death benefit”)—
- (a) in sub-paragraph (1)(a) for “under” substitute “ to be paid from the member's drawdown pension fund in respect of”, and
 - (b) in sub-paragraph (2)(c) after “at the date of the dependant's death” insert “ to be paid from the dependant's drawdown pension fund ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 23.