
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 25. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- 25 In paragraph 18 of Schedule 29 (meaning of “charity lump sum death benefit”)—
- (a) in sub-paragraph (1)(c) after “in respect of an arrangement” insert “ , or in respect of the member's flexi-access drawdown fund in respect of an arrangement, ”,
 - (b) in sub-paragraph (2)(d) after “dependant's drawdown pension fund” insert “ , or the dependant's flexi-access drawdown fund, ”, and
 - (c) in sub-paragraph (4) after “drawdown pension fund” insert “ , or flexi-access drawdown fund, ”.

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