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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 30. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### PENSION FLEXIBILITY ETC

#### PART 1

#### DRAWDOWN PENSIONS

##### *Related amendment in the Pension Benefits Regulations 2006*

- 30 (1) In regulation 2(1) of the Pension Benefits (Insurance Company Liable as Scheme Administrator) Regulations 2006 (S.I. 2006/136) (payments in relation to which the insurance company is liable as scheme administrator)—
- (a) omit the “or” at the end of sub-paragraph (b), and
  - (b) after sub-paragraph (c) insert “, or
  - (d) a flexi-access drawdown fund lump sum death benefit.”
- (2) The amendment made by sub-paragraph (1) is to be treated as having been made by the Commissioners for Her Majesty's Revenue and Customs in exercise of their powers under section 273A of FA 2004 (as amended by this Schedule).

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 30.