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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 47. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### PENSION FLEXIBILITY ETC

#### PART 2

#### ANNUITIES

##### *Further annuities amendments*

- 47 In paragraph 17(1) (definition of dependants' annuity) for paragraph (za) substitute—
- “(za) either—
- (i) it is purchased together with a lifetime annuity payable to the member and the member becomes entitled to that lifetime annuity before 6 April 2015, or
  - (ii) it is purchased after the member's death and the dependant becomes entitled to it before 6 April 2015.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 47.