
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 50. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 2

ANNUITIES

Further annuities amendments

50 In paragraph 20(1) (definition of dependants' short-term annuity) after paragraph (c) insert—

“(ca) the dependant becomes entitled to it before 6 April 2015,”.

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