
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 54. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 3

PENSION PAYMENTS OUT OF UNCRYSTALLISED FUNDS

Definitions etc

- 54 In section 166(1) (lump sums which may be paid by registered pension scheme) in the lump sum rule after paragraph (b) insert—
- “(ba) an uncrystallised funds pension lump sum,”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 54.