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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 59. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### PENSION FLEXIBILITY ETC

#### PART 3

#### PENSION PAYMENTS OUT OF UNCRYSTALLISED FUNDS

##### *Definitions etc*

- 59 In paragraph 12(4) of Schedule 29 (exceptions to treating the whole of the lump sum as paid when all or part of the member's lifetime allowance is available) before the “and” at the end of paragraph (a) insert—
- “(aa) in the case of a lump sum that would satisfy all the requirements of paragraph 4A(1) and is paid when the member has not reached the age of 75, to so much of it as would be prevented from being an uncrystallised funds pension lump sum by paragraph 4A(2),”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 59.