
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- 6 In section 167(1) (the pension death benefit rules) in pension death benefit rule 4 (annual cap on dependants' drawdown pension) after “in each drawdown pension year” insert “from, or under a dependants' short-term annuity purchased using sums or assets out of, the dependant's drawdown pension fund”.

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