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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 60. (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*

- 60 In paragraph 12(5) of Schedule 29 (when an excess can be an authorised lump sum) after “1(2),” insert “ 4A(2), ”.

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