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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 61. (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*

- 61 In paragraph 15 of Schedule 32 (benefit crystallisation event 6: meaning of “relevant lump sum”) before the “or” at the end of 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 61.