
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 2

DEATH OF PENSION SCHEME MEMBER

PART 1

DEATH BENEFITS: NOMINEES AND SUCCESSORS

Nominees and successors: further drawdown amendments

- 12 In section 172B(7A) (section does not apply to certain increases in rights) before “dependant's drawdown pension fund” (in both places) insert “nominee's flexi-access drawdown fund, successor's flexi-access drawdown fund,”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 12.