
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 10. (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

- 10 In section 172A(7) (exceptions to provisions on surrender: prospective entitlements)—
- (a) in the opening words after “dependant” insert “ or nominee or successor”, and
 - (b) in paragraph (a) after “dependant” insert “ , or nominee or successor, ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 10.