

SCHEDULE 10

Capital to be disregarded

Rights in pensions schemes etc

10.—(1) The value of any right to receive a pension under an occupational or personal pension scheme or any other pension scheme registered under section 153 of the Finance Act 2004⁽¹⁾.

(2) “Occupational pension scheme” and “personal pension scheme” have the meaning in section 1 of the Pension Schemes Act 1993⁽²⁾.

(1) 2004 c.12.
(2) 1993 c.48.