

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Meaning of “successor”. (See end of Document for details)

SCHEDULES

SCHEDULE 28

REGISTERED PENSION SCHEMES: AUTHORISED PENSIONS—SUPPLEMENTARY

Modifications etc. (not altering text)

- C1** Sch. 28 modified by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \(S.I. 2006/207\)](#), regs. 1(1), **14** (as substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2012/1795](#), regs. 1(1), **5**)

PART 2

PENSION DEATH BENEFIT RULES

^{F1}Meaning of “successor”

Textual Amendments

- F1** Sch. 28 paras. 27A-27K and cross-headings inserted (17.12.2014) (with effect in accordance with Sch. 2 para. 3(2) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), **Sch. 2 para. 3(1)**

- 27F (1) “Successor of the member” means an individual—
- nominated by a dependant of the member,
 - nominated by a nominee of the member,
 - nominated by a successor of the member, or
 - nominated by the scheme administrator,
- but see sub-paragraph (2).
- (2) In relation to any particular benefits under an arrangement relating to a dependant, nominee or successor of the member (“the beneficiary”) in that capacity, no individual nominated by the scheme administrator counts as a successor of the member at any time after the beneficiary's death when there is an individual, or charity, nominated by the beneficiary in relation to the benefits.
- (3) A reference in sub-paragraph (2) to being nominated in relation to particular benefits under an arrangement includes—
- a reference to being nominated in relation to the scheme,
 - a reference to being nominated in relation to arrangements that include the arrangement,
 - a reference to being nominated in relation to the arrangement, and
 - a reference to being nominated in relation to benefits that include the particular benefits.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Meaning of “successor”. (See end of Document for details)*

- (4) Where a successor of the member is an individual who is also a dependant of the member, the individual in the capacity of a successor of the member is to be treated as not also being a dependant of the member.]

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading:
Meaning of “successor”.