17

$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Further drawdown amendments

- In section 273A(1) (regulations about certain payments by insurance companies)—
 - (a) omit the "or" at the end of paragraph (b), and
 - (b) after paragraph (c) insert "or
 - (d) a flexi-access drawdown fund lump sum death benefit,".

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Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 17.