
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 32. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 1

DRAWDOWN PENSIONS

Repeal and revocation of provisions relating to pre-6 April 2015 flexible drawdown

- 32 (1) In FA 2004 omit—
- (a) in section 165(1), in pension rule 5, the second sentence,
 - (b) section 165(3A) and (3B),
 - (c) in section 167(1), in pension death benefit rule 4, the second sentence,
 - (d) section 167(2A) and (2B),
 - (e) in Schedule 28—
 - (i) paragraph 10(11),
 - (ii) paragraph 10A(11),
 - (iii) paragraphs 14A to 14E,
 - (iv) paragraph 24(11),
 - (v) paragraph 24A(9), and
 - (vi) paragraphs 24C to 24G, and
 - (f) in Schedule 34, paragraph 4A.
- (2) In consequence of sub-paragraph (1), in Schedule 16 to FA 2011 omit paragraphs 1(3), 8(12), 10, 11(3), 18(12), 20 and 81(3).
- (3) The Registered Pension Schemes (Prescribed Requirements of Flexible Drawdown Declaration) Regulations 2011 (S.I. 2011/1792) are revoked.
- (4) The amendments made by sub-paragraphs (1) to (3) come into force on 6 April 2015.

Commencement Information

- II** [Sch. 1 para. 32](#) in force at Royal Assent, but see sub-para. (4)

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