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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 43. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### PENSION FLEXIBILITY ETC

#### PART 2

#### ANNUITIES

##### *Further annuities amendments*

- 43 In paragraph 3(1) (definition of member's lifetime annuity) after paragraph (b) insert—  
“(ba) the member becomes entitled to it before 6 April 2015.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 43.