
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 58. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 3

PENSION PAYMENTS OUT OF UNCRYSTALLISED FUNDS

Definitions etc

- 58 In paragraph 12(2)(b) of Schedule 29 (conditions for treating the whole of the lump sum as paid when all or part of the member's lifetime allowance is available) after “4(1),” insert “ 4A(1), ”.

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