

# SCHEDULES

## SCHEDULE 1

### PENSION FLEXIBILITY ETC

#### PART 5

##### MISCELLANEOUS AMENDMENTS

###### *Winding-up lump sum death benefit*

- 75 (1) In Schedule 29 to FA 2004 (authorised lump sums) omit paragraph 21 (which has come to have the effect that every winding-up lump sum death benefit is also a trivial commutation lump sum death benefit).
- (2) In consequence of sub-paragraph (1), in Schedule 18 to FA 2011 omit paragraph 7.