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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 10. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### DEATH OF PENSION SCHEME MEMBER

##### PART 1

##### DEATH BENEFITS: NOMINEES AND SUCCESSORS

###### *Nominees and successors: further drawdown amendments*

- 10 In section 172A(7) (exceptions to provisions on surrender: prospective entitlements)—
- (a) in the opening words after “dependant” insert “ or nominee or successor”, and
  - (b) in paragraph (a) after “dependant” insert “ , or nominee or successor, ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 10.