

Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 2

DEATH OF PENSION SCHEME MEMBER

PART 1

DEATH BENEFITS: NOMINEES AND SUCCESSORS

Nominees and successors: further drawdown amendments

- 8 In section 172A(5A) (further provision on surrender exceptions)—
- (a) after “dependant”, in the first place it occurs, insert “, or nominee, ”, and
 - (b) after “dependant”, in the second place it occurs, insert “ or nominee ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 8.