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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 9. (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*

9 In section 172A after subsection (5A) insert—

“(5B) Subsection (5)(ba) applies only if the entitlement is held (or is to be held) by the successor under an arrangement under the pension scheme relating to the beneficiary or successor.”

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 9.