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

# SCHEDULES

### SCHEDULE 2

### DEATH OF PENSION SCHEME MEMBER

## PART 2

#### LUMP SUM DEATH BENEFITS

### Commencement

The amendments made by paragraphs 17 and 19 apply to lump sums paid on or after 6 April 2015, and the amendment made by paragraph 18 comes into force on that day.

# **Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross Heading: Commencement.