
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 75. (See end of Document for details)

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.

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