

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross  
Heading: Repeal and revocation of provisions relating to pre-6 April 2015 flexible drawdown. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### PENSION FLEXIBILITY ETC

#### PART 1

#### DRAWDOWN PENSIONS

*Repeal and revocation of provisions relating to pre-6 April 2015 flexible drawdown*

- 32 (1) In FA 2004 omit—
- (a) in section 165(1), in pension rule 5, the second sentence,
  - (b) section 165(3A) and (3B),
  - (c) in section 167(1), in pension death benefit rule 4, the second sentence,
  - (d) section 167(2A) and (2B),
  - (e) in Schedule 28—
    - (i) paragraph 10(11),
    - (ii) paragraph 10A(11),
    - (iii) paragraphs 14A to 14E,
    - (iv) paragraph 24(11),
    - (v) paragraph 24A(9), and
    - (vi) paragraphs 24C to 24G, and
  - (f) in Schedule 34, paragraph 4A.
- (2) In consequence of sub-paragraph (1), in Schedule 16 to FA 2011 omit paragraphs 1(3), 8(12), 10, 11(3), 18(12), 20 and 81(3).
- (3) The Registered Pension Schemes (Prescribed Requirements of Flexible Drawdown Declaration) Regulations 2011 (S.I. 2011/1792) are revoked.
- (4) The amendments made by sub-paragraphs (1) to (3) come into force on 6 April 2015.

---

#### Commencement Information

- II** Sch. 1 para. 32 in force at Royal Assent, but see sub-para. (4)

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross  
Heading: Repeal and revocation of provisions relating to pre-6 April 2015 flexible drawdown.