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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross Heading: Winding-up lump sum death benefit. (See end of Document for details)

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## 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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There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross  
Heading: Winding-up lump sum death benefit.