

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross  
Heading: Nomination of charities by nominees and successors of deceased scheme members. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 2

#### DEATH OF PENSION SCHEME MEMBER

##### PART 1

##### DEATH BENEFITS: NOMINEES AND SUCCESSORS

##### *Nomination of charities by nominees and successors of deceased scheme members*

- 15 (1) Paragraph 18 of Schedule 29 (charity lump sum death benefit) is amended as follows.
- (2) After sub-paragraph (2) insert—
- “(2A) A lump sum death benefit is also a charity lump sum death benefit if—
- (a) it is paid on the death of an individual who is—
    - (i) a nominee of the member, or
    - (ii) a successor of the member,
  - (b) there are no dependants of the member,
  - (c) it is paid in respect of the individual's nominee's flexi-access drawdown fund or successor's flexi-access drawdown fund at the date of the individual's death in respect of an arrangement relating to the individual in the capacity of a nominee or successor of the member, and
  - (d) it is paid to a charity nominated by the member or, if the member made no nomination, by the individual.”
- (3) In sub-paragraph (3) (cases where lump sum exceeds the permitted maximum) for “or (2)” substitute “, (2) or (2A)”.
- (4) In sub-paragraph (4) (meaning of “permitted maximum”) after “arrangement” insert “, or the nominee's or successor's flexi-access drawdown fund in respect of the arrangement,”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Cross  
Heading: Nomination of charities by nominees and successors of deceased scheme members.