
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Meaning of “pension credit member” etc: person dying before discharge of liability. (See end of Document for details)

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Meaning of “pension credit member” etc: person dying before discharge of liability

- 2 In section 151(5) (pension credit members), insert at the end “ ; and, if a person dies having become entitled to pension credits but without having rights attributable to them, the person is to be treated as having acquired, immediately before death, the rights by virtue of which the liability in respect of the pension credits is subsequently discharged. ”

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