

SCHEDULES

SCHEDULE 19

ALTERNATIVELY SECURED PENSIONS AND TRANSFER LUMP SUM DEATH BENEFIT ETC

Inheritance tax

- 21 (1) Section 151B (relevant dependant with pension fund inherited from member over 75) is amended as follows.
- (2) In subsection (1)(b), after “before his death” insert “(or would have but for paragraph 11(6) and (7) of Schedule 28 to the Finance Act 2004)”.
- (3) Omit subsection (5).