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*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Finance Act 2011, Paragraph 17 is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 16

#### BENEFITS UNDER PENSION SCHEMES

##### PART 1

###### CHANGES TO BENEFITS AVAILABLE UNDER PENSION SCHEMES ETC

###### *Drawdown pension year and basis amount for drawdown pension year*

- 17 (1) In Part 2 of Schedule 28 to FA 2004, paragraph 23 (unsecured pension year) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) for ““Unsecured pension year”” substitute ““Drawdown pension year””;
  - (b) in paragraph (a), for “dependants' unsecured pension” substitute “dependants' drawdown pension”;
  - (c) at the end insert—
- “This is subject to paragraph 24B.”
- (3) For sub-paragraph (2) substitute—
- “(2) The drawdown pension year in which the dependant dies is the last drawdown pension year and ends immediately before the dependant's death.”
- (4) The heading before paragraph 23 becomes “*Drawdown pension year and basis amount for drawdown pension year*”.

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