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*Status: Point in time view as at 17/12/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 55. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### PENSION FLEXIBILITY ETC

#### PART 3

##### PENSION PAYMENTS OUT OF UNCRYSTALLISED FUNDS

###### *Definitions etc*

- 55 In section 166(2) (when a person becomes entitled to a lump sum under a registered pension scheme) before the “ and ” at the end of paragraph (a) insert—
- “(aa) in the case of an uncrystallised funds pension lump sum, immediately before it is paid.”.

**Status:**

Point in time view as at 17/12/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 55.