

# SCHEDULES

## SCHEDULE 9

### PENSIONS

#### **PART 2**

#### TAXATION OF LUMP SUMS

*Amendments of Part 4 of FA 2004 (pension schemes etc)*

- 37 (1) In paragraph 13 (defined benefits lump sum death benefit) sub-paragraph (1)(d) is amended as follows.
- (2) After “pension protection lump sum death benefit,” insert “or”.
- (3) Omit “or winding-up lump sum death benefit.”