

16. Paul died in August 2024, aged 78, after taking a pension commencement lump sum of £100,000 and placing his remaining pension provision into flexi-access drawdown in November 2023. His widow Suzi, aged 72, was an additional-rate taxpayer. If the crystallised fund remaining was £75,000, what was the net amount received by Suzi?
- A. £33,750
 - B. £41,250
 - C. £45,000
 - D. £75,000

Key Option: B

Learning Outcome: 2.1