

*These notes refer to the Pensions Act 2004 (c.35)
which received Royal Assent on 18 November 2004*

PENSIONS ACT 2004

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8 – State Pensions

Retirement Pensions

Qualifying year

1186. A qualifying year for basic retirement pension is a tax year in which a person receives (or is treated as having received) qualifying earnings of at least 52 times the Lower Earnings Limit for that year.