

*These notes refer to the Taxation of Pensions Act 2014
(c.30) which received Royal Assent on 17 December 2014*

TAXATION OF PENSIONS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 4

67. *Subsection (2)* defines abbreviations for certain Acts referred to in the Act.
68. *Subsection (3)* provides a power for the Commissioners for HMRC to amend by regulations, Part 4 of Finance Act 2004 or Part 9 of the Income Tax (Earnings and Pensions) Act 2003 relating to the taxation of pensions, as a consequence of anything in this Act.
69. *Subsection (4)* provides that any regulations made under subsection (3) are treated as made under Part 4 of FA 2004, and that they are excluded powers for the purposes of section 1014 of the Income Tax Act 2007 so that section does not apply to regulations made under subsection (3).