

*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

COMMENCEMENT DATES

270. The provisions set out in the Act have effect either from the date of Royal Assent (17 December 2014) or from 6 April 2015.