

*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

INTRODUCTION

Structure of these notes

3. These notes begin with a brief overview of authorised benefits payable from a registered pension scheme and the measures contained within the Act. This is followed by an outline of the structure of the Act, and of its territorial extent and application, and then by commentary on the Act's sections and Schedules. The final part contains information about when the Act's provisions come into force, and a table of Hansard references for the parliamentary proceedings on the Taxation of Pensions Bill