
*Changes to legislation: There are currently no known outstanding effects
for the Pensions Act 2014, Paragraph 74. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

STATE PENSION: AMENDMENTS

PART 2

AMENDMENTS TO DO WITH OLD STATE PENSION SYSTEM

Category B retirement pensions

- 74 In section 577 of the Income Tax (Earnings and Pensions) Act 2003 (United Kingdom social security pensions), in the definition of “state pension” in subsection (2)—
- (a) in paragraph (a), after “48A,” insert “ 48AA, ”;
 - (b) in paragraph (b), after “1992” insert “ or any provision under the law of Northern Ireland that corresponds to section 48AA of SSCBA 1992 ”.

Commencement Information

- II** Sch. 12 para. 74 in force at 6.4.2016, see s. 56(1)(4)

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act 2014, Paragraph 74.