



# Taxation of Pensions Act 2014

## 2014 CHAPTER 30

### **4 Citation, interpretation and consequential amendments**

- (1) This Act may be cited as the Taxation of Pensions Act 2014.
- (2) In this Act—
  - (a) “FA”, followed by a year, means the Finance Act of that year, and
  - (b) “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003.
- (3) The Commissioners for Her Majesty’s Revenue and Customs may by regulations make such amendments of Part 4 of FA 2004, or Part 9 of ITEPA 2003, as the Commissioners consider appropriate in consequence of this Act.
- (4) For the purposes of section 282 of FA 2004 and section 1014 of the Income Tax Act 2007 (orders and regulations), the power under subsection (3) of this section is treated as a power under Part 4 of FA 2004 (so that section 282, and not section 1014, applies in relation to regulations made under subsection (3)).