

# **FINANCE ACT 2010**

---

## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 68: Pensions: Minor Corrections***

##### **Summary**

1. [Section 68](#) provides for a number of minor corrections that are required to section 280(2) of the Finance Act (FA) 2004.

##### **Details of the Section**

2. Subsections (2) – (4) add two definitions to the list in section 280(2) of FA 2004 and correct a cross reference.
3. Subsections (5) and (6) provide for when the amendments shall have effect from.

##### **Background Note**

4. Section 280(2) of FA 2004 sets out a number of definitions used in Part 4 of that Act by reference to other provisions in the Taxes Acts. The section corrects some minor earlier drafting errors concerning cross references to the different rates of tax.