
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 35

PENSIONS: SPECIAL ANNUAL ALLOWANCE CHARGE

Textual Amendments

- F1** Sch. 35 ceased to have effect (10.12.2010) by virtue of [The Finance Act 2009, Schedule 35 \(Special Annual Allowance Charge\) \(Cessation of Effect\) Order 2010 \(S.I. 2010/2939\)](#), arts. 1, **2(1)** (with art. 2(2))

Modifications etc. (not altering text)

- C1** Sch. 35 applied (with modifications) (with effect in accordance with art. 1(2) of the amending S.I.) by [The Special Annual Allowance Charge \(Application to Members of Currently-Relieved Non-UK Pension Schemes\) Order 2009 \(S.I. 2009/2031\)](#), arts. 1(1), **2-10**

[^{F2}Protected pension input amounts: contribution paid in accordance with agreement entered into on or before 22 April 2009

Textual Amendments

- F2** Sch. 35 para. 13A inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Special Annual Allowance Charge \(Protected Pension Input Amounts\) Order 2010 \(S.I. 2010/429\)](#), arts. 1(1), 8

- 13A. The amount arrived at under paragraph 3(2) in relation to an arrangement which relates to an employment of the individual is a protected lump sum input amount if it is attributable to a single contribution which—
- (a) is paid on or after 22 April 2009, and
 - (b) is paid, in accordance with the terms of a written agreement between the individual and the employer made not later than 22 April 2009, not later than the date specified for payment in the agreement.]]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)