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**Changes to legislation:** Finance Act 2009, Paragraph 19 is up to date with all changes known to be in force on or before 08 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 35

#### PENSIONS: SPECIAL ANNUAL ALLOWANCE CHARGE

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##### 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))

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##### 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**

#### *Power to amend*

- 19 (1) The Treasury may by order made by statutory instrument amend paragraph 1(8) so as to vary the rate of the special annual allowance charge.
- (2) An order under sub-paragraph (1) may make provision for there to be different rates in different circumstances.
- (3) The Treasury may by order made by statutory instrument amend paragraphs 2 to 18.
- (4) An order under sub-paragraph (3) may make provision having effect in relation to times before it is made if it does not increase any person's liability to tax.
- (5) No order may be made under sub-paragraph (1) unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.
- (6) A statutory instrument containing an order under sub-paragraph (3) is subject to annulment in pursuance of a resolution of the House of Commons.]

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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. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- 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](#)