

SCHEDULES

SCHEDULE 17

ANNUAL ALLOWANCE CHARGE

PART 1

AMENDMENTS

- 16 (1) Section 238 (pension input period) is amended as follows.
- (2) In subsection (1)(a), for the words after “ending with” substitute “—
- (i) a nominated date falling before the anniversary of the relevant commencement date, or
 - (ii) if there is not such a nominated date, the first 5 April after the relevant commencement date (or, if the relevant commencement date is itself 5 April, that date), and”
- (3) After subsection (4) insert—
- “(4A) A date nominated for the purposes of subsection (3) must not be a date before that on which the nomination is made.”
- (4) In subsection (6)—
- (a) omit “the earlier of”,
 - (b) for “and” substitute “or”, and
 - (c) insert at the beginning of paragraph (b) “if there is not such a nominated date,”.
- (5) In subsection (7), for “to be treated as having ended when” substitute “that in which”.