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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### PENSIONS: ANNUAL ALLOWANCE

##### PART 1

###### ALIGNMENT OF PENSION INPUT PERIODS WITH TAX YEARS

- 4 (1) Omit section 227E (pension input periods ending in, but before the end of, a tax year).
- (2) In consequence—
  - (a) in section 227B(3)(c) (amounts required to be included by section 227E(3) etc)—
    - (i) omit “227E(3) or”,
    - (ii) for “but before” substitute “ and contain ”, and
    - (iii) omit “or that end in the year and contain that day”,
  - (b) in section 227C(2) omit paragraph (a) (which refers to section 227E(2)) and the “and” following it,
  - (c) in section 227C(2)(b), for “that day” substitute “ the day on which rights are first flexibly accessed ”, and
  - (d) omit section 227D(6) (cases where section 227E(2) applies).
- (3) The amendments made by this paragraph have effect for the post-alignment tax year (see the section 228C(2) inserted by this Schedule) and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 4.