

## SCHEDULES

### SCHEDULE 7

#### ADDITIONAL PENSION: CONSEQUENTIAL AMENDMENTS

*The Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

**11.—**(1) In section 38A(1) (reduced rates of Class 1 contributions, and rebates, for members of money purchase contracted-out schemes), for “the current upper earnings limit for that week” substitute “the upper accrual point”.

(2) The amendment made by sub-paragraph (1) has effect in relation to 2009–10 and subsequent tax years.