

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 9ZA. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 34

#### NON-UK SCHEMES: APPLICATION OF CERTAIN CHARGES <sup>[F1]</sup> AND PROTECTIONS ETC]

##### Textual Amendments

- F1** Words in Sch. 34 heading inserted (for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 64\(2\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4)

##### Modifications etc. (not altering text)

- C1** Sch. 34 modified (6.4.2006) by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \(S.I. 2006/207\)](#), regs. 1(1), [17](#) (as amended (6.4.2024 for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 62\(7\)](#), 124 (with [Sch. 9 paras. 125-132A](#)) (as amended by [S.I. 2024/356](#), regs. 1, 4))

#### *Annual allowance charge*

<sup>[F1]</sup>9ZA(1) For the purposes of determining the annual allowance charge in the case of an individual for a relevant tax year, a pension scheme is to be treated for the purposes of section 227G as a registered pension scheme if—

- (a) in relation to that tax year, or
- (b) in relation to any earlier tax year (whether or not a relevant tax year),

the scheme is a currently-relieved non-UK pension scheme and the individual is a currently-relieved member of the scheme.

(2) For the purposes of this paragraph, a tax year is a “relevant tax year” in relation to an individual if—

- (a) it is—
  - (i) the first tax year in relation to which the individual is a currently-relieved member of any currently-relieved non-UK pension scheme, or
  - (ii) if later, the tax year 2015-16, or
- (b) it is a tax year subsequent to the tax year identified under paragraph (a).]

##### Textual Amendments

- F1** Sch. 34 paras. 9ZA, 9ZB inserted (17.12.2014) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 95\(7\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 9ZA.