



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 5

REGISTERED PENSION SCHEMES: TAX CHARGES

Annual allowance charge

[^{F1}238ZA] Pension input periods from 9 July 2015 for existing arrangement

- (1) If the relevant commencement date in the case of an arrangement under a registered pension scheme is before 9 July 2015, section 238(1) and (3) to (6) apply in relation to the arrangement subject to the following.
- (2) If a pension input period for the arrangement—
 - (a) begins with 8 July 2015 or an earlier day, and
 - (b) but for this subsection would end with 9 July 2015 or a later day,it ends with 8 July 2015.
- (3) If a pension input period for the arrangement ends with 8 July 2015 (whether or not because of subsection (2)), the subsequent pension input periods for the arrangement are—
 - (a) the period beginning with 9 July 2015 and ending with 5 April 2016, and
 - (b) the tax year 2016-17 and each subsequent tax year.
- (4) No nominations for the purposes of section 238(3) may be made on or after 9 July 2015.
- (5) “The relevant commencement date” has the meaning given by section 238(2).]

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2004, Section 238ZA. (See end of Document for details)

.....

Textual Amendments

F1 Ss. 238ZA, 238ZB inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 4 para. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 238ZA.