



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 5

REGISTERED PENSION SCHEMES: TAX CHARGES

Annual allowance charge

233 Other money purchase arrangements

- (1) The pension input amount in respect of a money purchase arrangement other than a cash balance arrangement is the total of—
 - (a) any relievable pension contributions paid by or on behalf of the individual under the arrangement, and
 - (b) contributions paid in respect of the individual under the arrangement by an employer of the individual,during the pension input period of the arrangement that ends in the tax year.
- (2) The references to contributions in subsection (1)(a) and (b) do not include minimum payments under—
 - (a) section 8 of the Pension Schemes Act 1993, or
 - (b) section 4 of the Pension Schemes (Northern Ireland) Act 1993 (c. 49),or any amount recovered under regulations made under subsection (3) of either of those sections.
- (3) When at any time contributions paid under a pension scheme by an employer otherwise than in respect of any individual become held for the purposes of the provision under an arrangement under the pension scheme of benefits to or in respect of an individual,

Status: Point in time view as at 01/10/2010. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Section 233. (See end of Document for details)

they are to be treated as being contributions paid at that time in respect of the individual under the arrangement.

Modifications etc. (not altering text)

- C1** Pt. 4 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 35 para. 18**
- C2** S. 233 applied (with modifications) (6.4.2006) by [The Registered Pension Schemes \(Restriction of Employers Relief\) Regulations 2005 \(S.I. 2005/3458\)](#), regs. 1(1), **6** (with regs. 2-4)
- C3** Ss. 230-237 modified (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 35 para. 5(2)**
- C4** S. 233(1) modified (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 35 para. 5(1)**

Commencement Information

- II** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see [s. 284](#)

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 233.