

Status: Point in time view as at 10/12/2010.

Changes to legislation: Finance Act 2009, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 35

PENSIONS: SPECIAL ANNUAL ALLOWANCE CHARGE

Textual Amendments

- F1** Sch. 35 ceased to have effect (10.12.2010) by virtue of [The Finance Act 2009, Schedule 35 \(Special Annual Allowance Charge\) \(Cessation of Effect\) Order 2010 \(S.I. 2010/2939\)](#), arts. 1, **2(1)** (with art. 2(2))

Modifications etc. (not altering text)

- C1** Sch. 35 applied (with modifications) (with effect in accordance with art. 1(2) of the amending S.I.) by [The Special Annual Allowance Charge \(Application to Members of Currently-Relieved Non-UK Pension Schemes\) Order 2009 \(S.I. 2009/2031\)](#), arts. 1(1), **2-10**

Interpretation

- 23 (1) In this Schedule—

“group personal pension scheme” means arrangements administered on a group basis under a personal pension scheme which are available to employees of the same employer or of employers which are members of the same group of companies;

“personal pension scheme” means a pension scheme that is neither an occupational pension scheme nor a public service pension scheme;

- (2) For the purposes of the definition of “group personal pension scheme” a company and all of its 75% subsidiaries form a group; and if any of those subsidiaries have 75% subsidiaries the group includes them and their 75% subsidiaries, and so on; and for this purpose “75% subsidiary” has the meaning given by section 838 of ICTA.
- (3) Expressions used in this Schedule and in any provisions of Part 4 of FA 2004 have the same meaning in this Schedule as they have in the provisions of that Part in which they are used.]

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