

Changes to legislation: Finance Act 2009, Cross Heading: Protected pension input amounts: other existing money purchase arrangements under other pension schemes is up to date with all changes known to be in force on or before 30 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) View outstanding changes

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**

Protected pension input amounts: other existing money purchase arrangements under other pension schemes

- 11 (1) [^{F2}Sub-paragraph (2)] applies in respect of a money purchase arrangement, other than a cash balance arrangement, if—
- the arrangement is under a scheme other than an occupational pension scheme or a public service pension scheme and does not form part of a group personal pension scheme, and
 - the individual has been an active member of the pension scheme by reference to the arrangement since before 22 April 2009 and until the relevant end date.
- (2) The amount arrived at under paragraph 3(2) in relation to the arrangement is a protected pension input amount to the extent that it is attributable to contributions paid—
- on a quarterly or more frequent basis since before 22 April 2009 without any failure to pay contributions payable on or after that date on more than an insignificant number of occasions, and
 - at a rate which has not increased during the period beginning with that date and ending with the relevant end date otherwise than in accordance with an agreement made before that date.
- (3) If the individual—
- was not an active member of the pension scheme by reference to the arrangement immediately before 22 April 2009, but
 - a written application to become such an active member was received by or on behalf of the scheme administrator of the pension scheme before noon on 22 April,
- the references to before 22 April 2009 (and to that date) in sub-paragraphs (1)(b) and (2) are to the date on which the individual became such an active member pursuant to the application.

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[^{F3}(3A) If the individual—

- (a) has been an active member of a pension scheme by reference to an arrangement (“the old arrangement”) in circumstances in which the amount arrived at under paragraph 3(2) in relation to the arrangement has been to any extent a protected pension input amount by virtue of this paragraph, and
- (b) no later than the end of the period of 3 months beginning with the date on which the individual ceased being an active member of the pension scheme by reference to the old arrangement, made an arrangement (“the new arrangement”) which is a money purchase arrangement other than a cash balance arrangement under a different pension scheme which is neither an occupational pension scheme nor a public service pension scheme and does not form part of a group personal pension scheme,

the amount arrived at under paragraph 3(2) in relation to the new arrangement is a protected pension input amount to the extent specified in sub-paragraph (3B).

(3B) The amount is a protected pension input amount to the extent that it is attributable to contributions paid under the new arrangement which—

- (a) are paid on a quarterly or more frequent basis from the date (“the joining date”) on which the individual became an active member of the pension scheme by reference to the new arrangement without any failure to pay contributions payable on or after that date on more than an insignificant number of occasions, and
- (b) are paid at a rate which is no higher than the rate at which contributions under the old arrangement were paid and which has not increased during the period beginning with the joining date and ending with the relevant end date.

(3C) Sub-paragraph (3B) does not apply in relation to any contributions made under the new arrangement if—

- (a) the old arrangement has been re-activated within the meaning of paragraph 13(7) on or after the joining date, or
- (b) the individual has made more than one new arrangement on or after the joining date.]

(4) In this paragraph “the relevant end date” means the end of the tax year or, if earlier, the time when the individual ceases to be an active member of the pension scheme by reference to the arrangement.]

Textual Amendments

- F2** Words in Sch. 35 para. 11(1) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Special Annual Allowance Charge \(Protected Pension Input Amounts\) Order 2010 \(S.I. 2010/429\)](#), arts. 1(1), **7(1)**
- F3** Sch. 35 para. 11(3A)-(3C) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Special Annual Allowance Charge \(Protected Pension Input Amounts\) Order 2010 \(S.I. 2010/429\)](#), arts. 1(1), **7(2)**

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)