

## SCHEDULES

### SCHEDULE 35

#### PENSIONS: SPECIAL ANNUAL ALLOWANCE CHARGE

##### *Taxation of contributions refund lump sums*

- 18 Part 4 of FA 2004 applies in relation to a contributions refund lump sum as if it were a short service refund lump sum in excess of the limit specified in section 205(4)(a) of that Act (so that it is not an unauthorised payment and is liable to tax at the rate chargeable on a short service refund lump sum).