

## SCHEDULES

### SCHEDULE 17

#### ANNUAL ALLOWANCE CHARGE

##### PART 2

###### COMMENCEMENT AND TRANSITIONAL PROVISION

- 31 In determining under section 233 of FA 2004 the pension input amount in respect of an arrangement relating to an individual for a pension input period of the arrangement that ends in the tax year 2009-10, 2010-11 or 2011-12, there is to be deducted from what would otherwise be the pension input amount so much of any contributions refund lump sum (within the meaning of paragraph 15 of Schedule 35 to FA 2009) paid to the individual (or the personal representatives of the individual) as is attributable to contributions paid under the arrangement in the pension input period.