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*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Finance Act 2011, Paragraph 6 is up to date with all changes known to be in force on or before 02 September 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)*

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## SCHEDULES

### SCHEDULE 17

#### ANNUAL ALLOWANCE CHARGE

##### PART 1

##### AMENDMENTS

- 6 (1) Section 229 (total pension input amount) is amended as follows.
- (2) In subsection (2)(c), for “236” substitute “ 236A ”.
- (3) In subsection (3), for paragraph (a) substitute—  
“ (a) satisfies the severe ill-health condition, or ”.
- (4) After that subsection insert—  
“ (4) For the purposes of subsection (3)(a) the individual satisfies the severe ill-health condition if the individual—  
(a) becomes entitled to all the benefits to which the individual is entitled under the arrangement in consequence of the scheme administrator having received evidence from a registered medical practitioner that the individual is suffering from ill-health which makes the individual unlikely to be able (otherwise than to an insignificant extent) to undertake gainful work (in any capacity) before reaching pensionable age,  
(b) becomes entitled to a serious ill-health lump sum under the arrangement, or  
(c) is a member of the armed forces of the Crown who becomes entitled under the arrangement to a benefit on which no liability to income tax arises by virtue of section 641(1) of ITEPA 2003.”

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