

SCHEDULES

SCHEDULE 4

PENSIONS: ANNUAL ALLOWANCE

PART 1

ALIGNMENT OF PENSION INPUT PERIODS WITH TAX YEARS

- 2 In section 238 (pension input periods)—
- (a) in the title, after “period” insert “: arrangement commencing before 9 July 2015”, and
 - (b) in subsection (1), after “In the case of an arrangement under a registered pension scheme” insert “where the relevant commencement date is before 9 July 2015, but subject to section 238ZA,”.