
STATUTORY INSTRUMENTS

2009 No. 3094

The Pensions Act 2007 (Supplementary Provisions) (No.2) Order 2009

Amendment of article 4 of the 2006 Order

2.—(1) Article 4 (appropriate age-related percentages for appropriate personal pension schemes for England and Wales and Scotland) of the 2006 Order is amended as follows.

(2) In paragraph (2), for “a relevant tax year” substitute “the tax years 2007-2008, 2008-2009 and 2009-2010”.

(3) After paragraph (5), insert—

“(5A) For the tax years 2010-2011 and 2011-2012, the appropriate age-related percentage in respect of earnings of an earner is determined in accordance with paragraph (5B) or (5C).

(5B) If the earnings do not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage.

(5C) If the earnings exceed the low earnings threshold, then—

- (a) in respect of the part of the earnings that does not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage; and
- (b) in respect of the part of the earnings that exceeds the low earnings threshold, the appropriate age-related percentage is the column C percentage.”.

(4) Omit paragraph (6)(c).

(5) After paragraph (6), insert—

“(6A) For the tax years 2007-2008, 2008-2009 and 2009-2010, in respect of earnings of an earner, the column D percentage is the percentage given in column D of the appropriate table by reference to the age of the earner on the day immediately before the start of that tax year.”.