

SCHEDULES

SCHEDULE 13

EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

PART 3

DENIAL OF RELIEF FOR CONTRIBUTIONS PAID ON OR AFTER 22 FEBRUARY 2012

- 17 (1) Subject to what follows, the amendments made by paragraphs 15 and 16 above have effect in relation to contributions paid by employers on or after 22 February 2012.
- (2) In cases where the relevant time falls before 21 March 2012, section 196I of FA 2004 has effect as if subsection (6) were omitted.
- (3) An event falls within section 196J of FA 2004 only if it occurs after the beginning of 21 March 2012.