

SCHEDULES

SCHEDULE 13

EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

PART 1

DENIAL OF RELIEF FOR CONTRIBUTIONS PAID DURING PERIOD 29 NOVEMBER 2011 TO 21 FEBRUARY 2012

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- (1) The amendment made by paragraph 1 above has effect in accordance with subparagraphs (2) to (6); and the amendments made by paragraph 2 above have effect accordingly.
 - (2) Sections 196B to 196J of FA 2004 have effect in relation to contributions paid by employers on or after 29 November 2011 but before 22 February 2012.
 - (3) Section 196G of FA 2004 also has effect in relation to contributions paid by employers before 29 November 2011 where the event mentioned in section 196G(1)(d) occurs on or after that date (and, for the purpose of applying section 196G in relation to such contributions, assume that sections 196B to 196D also have effect in relation to such contributions).
 - (4) In cases where the relevant event occurs before 21 March 2012, section 196G has effect as if subsection (3) were omitted.
 - (5) Section 196H of FA 2004 also has effect in relation to contributions paid by employers before 29 November 2011 (and, for the purpose of applying section 196H in relation to such contributions, assume that sections 196B to 196D also have effect in relation to such contributions).
 - (6) Section 196I of FA 2004 also has effect in relation to contributions paid by employers before 29 November 2011 (and, for the purpose of applying section 196I in relation to such contributions, assume that sections 196B to 196D also have effect in relation to such contributions).