

# SCHEDULES

## SCHEDULE 13

### EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

#### **PART 4**

##### TRANSITIONAL PROVISION RELATING TO PART 3

#### *Adjustments*

- 31 If the sum of amounts B and C exceeds amount A—
- (a) E is to be treated as having paid a contribution under the relevant scheme in respect of any individual of an amount equal to the excess,
  - (b) the contribution is to be treated as having been paid at the beginning of the completion day, and
  - (c) E is to be given relief as provided for by section 196 of FA 2004 accordingly.