
STATUTORY INSTRUMENTS

2010 No. 429

**The Special Annual Allowance Charge
(Protected Pension Input Amounts) Order 2010**

Amendment of Schedule 35 to the Finance Act 2009

8. After paragraph 13 (protected pension amounts: new and re-activated arrangements) insert—

“Protected pension input amounts: contribution paid in accordance with agreement entered into on or before 22 April 2009

13A. The amount arrived at under paragraph 3(2) in relation to an arrangement which relates to an employment of the individual is a protected lump sum input amount if it is attributable to a single contribution which—

- (a) is paid on or after 22 April 2009, and
- (b) is paid, in accordance with the terms of a written agreement between the individual and the employer made not later than 22 April 2009, not later than the date specified for payment in the agreement.”.