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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### PENSION SCHEMES: COLLECTIVE MONEY PURCHASE BENEFITS

#### PART 1

##### AMENDMENTS OF PART 4 OF FA 2004

- 14 (1) Section 227C (meaning of “money-purchase input sub-total”) is amended as follows.
- (2) In subsection (1)(b)(ii), after “A” insert “, AA ”.

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#### Commencement Information

- II** [Sch. 5 para. 14](#) in force at 1.8.2022 for the purposes of the amendments made by that paragraph by [S.I. 2022/874, reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14.