

Petula has been employed as a sales manager by Downtown plc since 6 April 2009. The following information is the summarised information available in respect of the tax year 2016–17:

Note:

Petula's adjusted income computed for the tax year 2016-17 exceeds £210,000

Each tax year since 6 April 2009 (including the tax year 2016–17), Downtown plc has contributed £30,000 into the company's HM Revenue and Customs' registered money purchase occupational pension scheme on Petula's behalf. Petula has never personally made any pension contributions.

(b) Advise Petula of the total amount of her unused pension annual allowances which are available to carry forward to the tax year 2017-18. (3 marks)