
STATUTORY INSTRUMENTS

2024 No. 356

INCOME TAX

The Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2024

<i>Made</i>	- - - -	<i>12th March 2024</i>
<i>Laid before the House of Commons</i>	- -	<i>14th March 2024</i>
<i>Coming into force</i>		<i>6th April 2024</i>

THE PENSIONS (ABOLITION OF LIFETIME ALLOWANCE CHARGE ETC) REGULATIONS 2024

Part 1

Introductory

1. Citation and commencement

Part 2

Amendments of primary legislation

2. Chapter 15A of Part 9 of ITEPA 2003
3. Part 4 of FA 2004
4. Schedule 9 to FA 2024

Part 3

Amendments of subordinate legislation

5. The Tax Credits (Definition and Calculation of Income) Regulations 2002
6. The Income Tax (Pay As You Earn) Regulations 2003
7. The Registered Pension Schemes (Accounting and Assessment) Regulations 2005
8. The Pension Schemes (Information Requirements - Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006
9. The Registered Pension Schemes (Provision of Information) Regulations 2006
10. The Registered Pension Schemes (Splitting of Schemes) Regulations 2006

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11. The Taxation of Pension Schemes (Transitional Provisions) Order 2006
 12. The Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations 1997
- Signature
Explanatory Note