
STATUTORY INSTRUMENTS

2011 No. 1752

INCOME TAX

The Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011

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| <i>Made</i> | - - - - | <i>20th July 2011</i> |
| <i>Laid before the House of Commons</i> | - - | <i>21st July 2011</i> |
| <i>Coming into force</i> | | <i>11th August 2011</i> |

THE REGISTERED PENSION SCHEMES (LIFETIME ALLOWANCE TRANSITIONAL PROTECTION) REGULATIONS 2011

1. Citation, commencement and interpretation
 2. In these Regulations— “paragraph 14” means paragraph 14 of Schedule...
 3. Reliance on paragraph 14
 4. The paragraph 14 notice
 5. Issue of certificate by Her Majesty’s Revenue and Customs
 6. Refusal by Her Majesty’s Revenue and Customs to accept notice
 7. Appeal against refusal to accept notice
 8. Incorrect information given in, or in connection with, the paragraph 14 notice
 9. Requirement to inform Her Majesty’s Revenue and Customs of a paragraph 14(4) event
 10. Replacement of a certificate by Her Majesty’s Revenue and Customs
 11. Revocation of a certificate by Her Majesty’s Revenue and Customs
 12. Appeal against revocation or replacement of a certificate
 13. Preservation of documents
- Signature
Explanatory Note