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STATUTORY INSTRUMENTS

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**2011 No. 1752**

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

**Replacement of a certificate by Her Majesty's Revenue and Customs**

**10.**—(1) Her Majesty's Revenue and Customs may issue a certificate, replacing the previous certificate, if they have reason to believe that information given in, or in connection with, the paragraph 14 notice was incorrect or has become incorrect.

(2) A certificate issued in accordance with regulation 10(1) must have a unique reference number.