
STATUTORY INSTRUMENTS

2011 No. 1752

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

Citation, commencement and interpretation

2. In these Regulations—

“paragraph 14” means paragraph 14 of Schedule 18 to the Finance Act 2011;

“paragraph 14(4) event” means an event described in sub-paragraph (4) of paragraph 14;

“paragraph 14 notice” means a notice of an intention to rely on paragraph 14; and

“tribunal” means the First-tier Tribunal or, where determined in accordance with the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009⁽¹⁾, the Upper Tribunal.