
Changes to legislation: Finance Act 2016, Cross Heading: Notification of subsequent protection-cessation events is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4 **U.K.**

PENSIONS: [F1 LUMP SUM ALLOWANCE AND LUMP SUM AND DEATH BENEFIT ALLOWANCE]: TRANSITIONAL PROVISION

Textual Amendments

- F1** Words in Sch. 4 heading substituted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by Finance Act 2024 (c. 3), Sch. 9 paras. 93(2), 124 (with Sch. 9 paras. 125-132)

PART 3 **U.K.**

REFERENCE NUMBERS ETC

Notification of subsequent protection-cessation events

- 17 (1) Sub-paragraph (2) applies if, in the case of an individual, there is a protection-cessation event (see paragraphs 3 to 8) at a time when—
- (a) the individual has a reference number for the purposes of paragraph 1(2),
 - (b) there is a pending application for a reference number for those purposes in respect of the individual, or
 - (c) an appeal under paragraph 16(2) or (3) is in progress in connection with withdrawal of a reference number issued for those purposes in respect of the individual.
- (2) The individual—
- (a) must notify the Commissioners of the event, and
 - (b) must do so—
 - (i) before the end of 90 days beginning with the day on which the individual could first reasonably be expected to have known that the event had occurred, and
 - (ii) by means of a digital service provided for the purpose by or on behalf of the Commissioners, or by other means authorised in a particular case by an officer of Revenue and Customs.
- (3) For the purposes of this paragraph—
- (a) an application is pending if—
 - (i) it has been made,
 - (ii) no reference number has been issued in response to the application, and
 - (iii) the applicant has not been notified that the application has been unsuccessful;

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- (b) an application is also pending if—
 - (i) it has been made,
 - (ii) it has been unsuccessful, and
 - (iii) an appeal under paragraph 16(1) is in progress against the decision on the application;
- (c) an appeal under paragraph 16(1), (2) or (3) is in progress until one of the following happens—
 - (i) it, or any further appeal, is withdrawn, or
 - (ii) it and any further appeal brought have been determined, and there is no prospect of further appeal.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)