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**Changes to legislation:** Finance Act 2016, Cross Heading: Withdrawal of reference numbers is up to date with all changes known to be in force on or before 25 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

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## 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

##### *Withdrawal of reference numbers*

- 15 (1) This paragraph applies where a reference number for the purposes of paragraph 1(2) or 9(2) has been issued by or on behalf of the Commissioners in respect of an individual.
- (2) The number may be withdrawn by an officer of Revenue and Customs.
- (3) The number may be withdrawn only if—
- (a) something contained in the application for the number was incorrect, or
  - (b) where the number was for the purposes of paragraph 1(2)—
    - (i) there has been a protection-cessation event (see paragraph 3) in the individual's case since the making of the application, or
    - (ii) paragraph 1(2) of Schedule 6 to FA 2014 has come to apply in the individual's case, or
  - (c) where the number was for the purposes of paragraph 9(2)—
    - (i) a provision listed in paragraph 9(5) has come to apply in the individual's case, or
    - (ii) paragraph 9(2) has ceased to apply in the individual's case as a result of the operation of paragraph 9(7), or
  - (d) the individual—
    - (i) has been given a notice under paragraph 1 of Schedule 36 to FA 2008 (information and inspection powers: taxpayer notice) in connection with (as the case may be) Part 1 or 2 of this Schedule, and
    - (ii) fails to comply with the notice within the period specified in the notice.
- (4) Where the number is withdrawn—
- (a) notice of the withdrawal, and

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- (b) reasons for the withdrawal,  
are to be given by an officer of Revenue and Customs to the individual.
- (5) Where the number is withdrawn, the effect of the withdrawal is as follows—
- (a) in the case of withdrawal in reliance on sub-paragraph (3)(a), the number is treated as never having been issued,
  - (b) in the case of withdrawal in reliance on paragraph (b) or (c) of sub-paragraph (3), the number is treated as having been withdrawn at the time of the event mentioned in sub-paragraph (i) or (ii) of that paragraph, and
  - (c) in the case of withdrawal in reliance on sub-paragraph (3)(d), the number is treated as having been withdrawn at the time specified in the notice of the withdrawal as the effective time of the withdrawal, which may be any time not earlier than the time of issue of the number.

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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\(5\)](#)