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STATUTORY INSTRUMENTS

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**2006 No. 131**

**The Registered Pension Schemes (Enhanced  
Lifetime Allowance) Regulations 2006**

**Loss of enhanced protection**

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9.—(1) This regulation applies if conditions A to F are met.

(2) Condition A is that an individual has one or more relevant existing arrangements (within the meaning given by paragraph 12(4) of Schedule 36).

(3) Condition B is that the lump sum condition specified in paragraph 24(2) of Schedule 36 is met in relation to the individual.

(4) Condition C is that the first notice requirement condition specified in paragraph 24(5) of Schedule 36 is not met in relation to the individual.

(5) Condition D is that the second notice requirement condition specified in paragraph 24(6) of Schedule 36 is met in relation to the individual.

(6) Condition E is that the individual has a certificate issued under regulation 4 on which the individual may rely.

(7) Condition F is that paragraph 12 of Schedule 36 has ceased to apply to the individual.

(8) Paragraph 31 of Schedule 36<sup>(1)</sup> applies in relation to the individual and to a registered pension scheme which is a protected pension scheme.

(9) In paragraph (8) “protected pension scheme” has the meaning given by paragraph 31 of Schedule 36.

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(1) Paragraph 31 of Schedule 36 was amended by paragraph 55(6) of the Finance Act 2005 with effect from 6th April 2006.