
STATUTORY INSTRUMENTS

2010 No. 1187

The Financial Assistance Scheme (Tax) Regulations 2010

PART 3

Lifetime allowance

Information provided by qualifying members to the FAS scheme manager about enhanced lifetime allowance

13. If a qualifying member intends to rely on entitlement to an enhanced lifetime allowance, or to enhanced protection, the qualifying member must notify the FAS scheme manager of the reference number issued by the Commissioners for Her Majesty's Revenue and Customs under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽¹⁾ in respect of that entitlement.

⁽¹⁾ S.I. 2006/131; relevant amending instruments are S.I. 2006/3261 and 2009/56.