

---

STATUTORY INSTRUMENTS

---

**2010 No. 1187**

**The Financial Assistance Scheme (Tax) Regulations 2010**

**PART 3**

**Lifetime allowance**

**Persons liable to charge**

- 8.** Section 217 of the FA 2004 (persons liable to charge) applies as if—
  - (a) in subsection (1), the words after “individual” were omitted; and
  - (b) in subsections (2), (3) and (4), the references to a “relevant lump sum death benefit” were references to a payment under regulation 18A in the form of a lump sum.