
STATUTORY INSTRUMENTS

2011 No. 1752

The Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011

Replacement of a certificate by Her Majesty's Revenue and Customs

10.—(1) Her Majesty's Revenue and Customs may issue a certificate, replacing the previous certificate, if they have reason to believe that information given in, or in connection with, the paragraph 14 notice was incorrect or has become incorrect.

(2) A certificate issued in accordance with regulation 10(1) must have a unique reference number.