
STATUTORY INSTRUMENTS

2011 No. 1752

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

The paragraph 14 notice

- 4.—(1) A paragraph 14 notice must include the following information—
- (a) the title, full name, address (including post code, if applicable) and date of birth of the individual submitting the paragraph 14 notice,
 - (b) the national insurance number of the individual or, where the individual does not qualify for a national insurance number, the reasons for this,
 - (c) a declaration that paragraph 7 of Schedule 36 to the Finance Act 2004 (primary protection) does not make provision for a lifetime allowance enhancement factor in the case of the individual, and
 - (d) a declaration that paragraph 12 of that Schedule (enhanced protection)⁽¹⁾ will not apply in relation to the individual on and after 6th April 2012.
- (2) A paragraph 14 notice must be—
- (a) in a form prescribed by Her Majesty's Revenue and Customs, and
 - (b) received by Her Majesty's Revenue and Customs on or before 5th April 2012.
- (3) The individual must sign and date the paragraph 14 notice.

⁽¹⁾ 2004 c. 12. Paragraph 12 of Schedule 36 to the Finance Act 2004 has been amended by paragraph 53(2) to (6) of Schedule 10 to the Finance Act 2005 (c. 7), paragraph 17 of Schedule 20 and part 3(2) of Schedule 27 to the Finance Act 2007 (c. 11) and paragraph 432(2) of Schedule 1 to the Corporation Tax Act 2010 (c. 4).