
STATUTORY INSTRUMENTS

2011 No. 1752

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

Requirement to inform Her Majesty's Revenue and Customs of a paragraph 14(4) event

9. Where Her Majesty's Revenue and Customs have issued a certificate the individual must—
 - (a) inform Her Majesty's Revenue and Customs when a paragraph 14(4) event occurs, and
 - (b) provide that information before the end of the period of 90 days beginning with the day on which the event occurred.