
STATUTORY INSTRUMENTS

2013 No. 1741

INCOME TAX

**The Registered Pension Schemes and Relieved
Non-UK Pension Schemes (Lifetime Allowance
Transitional Protection) (Notification) Regulations 2013**

<i>Made</i>	- - - -	<i>11.06 a.m. on 19th July 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2013</i>
<i>Coming into force</i>		<i>12th August 2013</i>

**THE REGISTERED PENSION SCHEMES AND RELIEVED NON-UK
PENSION SCHEMES (LIFETIME ALLOWANCE TRANSITIONAL
PROTECTION) (NOTIFICATION) REGULATIONS 2013**

1. Citation, commencement and interpretation
 2. In these Regulations— “HMRC” means Her Majesty’s Revenue and Customs;...
 3. Reliance on paragraph 1
 4. The paragraph 1 notice
 5. Issue of certificate by HMRC
 6. Refusal by HMRC to accept notice
 7. Appeal against refusal to accept notice
 8. Incorrect information given in, or in connection with, the paragraph 1 notice
 9. Requirement to inform HMRC of a paragraph 1(3) event
 10. Replacement of a certificate by HMRC
 11. Revocation of a certificate by HMRC
 12. Appeal against replacement or revocation of a certificate
 13. Preservation of documents
- Signature
Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 1 words substituted by [2024 c. 3 Sch. 9 para. 97\(3\)](#)
- reg. 4(1)(c) word substituted by [2024 c. 3 Sch. 9 para. 97\(4\)\(a\)](#)
- reg. 4(1)(e) words substituted by [2024 c. 3 Sch. 9 para. 97\(4\)\(b\)](#)
- reg. 13(1) words substituted by [2024 c. 3 Sch. 9 para. 97\(5\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Title words substituted by [2024 c. 3 Sch. 9 para. 97\(2\)](#)