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STATUTORY INSTRUMENTS

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**2017 No. 11**

**The Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2017**

**Amendment of the Registered Pension Schemes (Provision of Information) Regulations 2006**

**5.** In regulation 14A(12) (meaning of unadjusted alternative annual allowance)(**1**) after “preceding 3 years” insert “and any reductions under section 228ZA(**2**) (tapered reduction of annual allowance: high-income individual)”.

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(1) Paragraph (12) was inserted by paragraph 88 of Schedule 1 to the Taxation of Pensions Act 2014.

(2) Section 228ZA was inserted by paragraph 10 of Schedule 4 to the Finance (No. 2) Act 2015.