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STATUTORY INSTRUMENTS

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**2024 No. 356**

**The Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2024**

**Part 3**

Amendments of subordinate legislation

**The Registered Pension Schemes (Accounting and Assessment) Regulations 2005**

7.—(1) The Registered Pension Schemes (Accounting and Assessment) Regulations 2005<sup>(1)</sup> are amended as follows.

(2) In regulation 3 (the particulars required to be included in returns under section 254), in paragraph (1), in Table 1—

- (a) omit the entry relating to the charge under section 214 of FA 2004 (lifetime allowance charge);
- (b) in the entry relating to the charge under section 244A (overseas transfer charge), in the first column, for “section 244A (overseas transfer charge)” substitute “section 244AC (overseas transfer charge: transfers where no exclusion applies) or section 244IA (overseas transfer charge: transfers exceeding available allowance)”.

(3) In regulation 4 (the making of assessments), in paragraph (1), in Table 2 omit the entry for case 3 (lifetime allowance charge on receipt of a lump sum death benefit).

(4) In regulation 5 (interest on tax due under section 254 or assessed under regulation 4), in paragraph (3), in Table 3 omit the entry for tax assessed under case 3.

(5) In regulation 8 (modifications and application of TMA)—

- (a) in paragraph (1) omit “3, ”;
- (b) in paragraph (3), in the inserted text omit paragraph (c).

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<sup>(1)</sup> [S.I. 2005/3454](#). The entry in Table 1 relating to the charge under section 244A was added by paragraph 21 of Schedule 4 to [FA 2017 \(c. 10\)](#). Regulation 8(1) was amended by [S.I. 2014/1928](#). There are other amending instruments to regulation 8(3) but none is relevant.