
STATUTORY INSTRUMENTS

2019 No. 29

INCOME TAX

The Finance Act 2004 (Standard
Lifetime Allowance) Regulations 2019

Made - - - - 10th January 2019

The Treasury, in exercise of the power conferred by section 218(2D) of the Finance Act 2004⁽¹⁾, make the following Regulations.

Citation

1. These Regulations may be cited as the Finance Act 2004 (Standard Lifetime Allowance) Regulations 2019.

Standard Lifetime Allowance for the tax year 2019-20

2. The standard lifetime allowance for the tax year 2019-20 is £1,055,000.

10th January 2019

Jeremy Quin
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) [2004 c. 12](#). Section 218(2) was amended by, and subsections (2A) to (2D) of section 218 were inserted by, section 19(2) of the Finance Act [2016 \(c. 24\)](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the regulation)

These Regulations set out the standard lifetime allowance for the tax year 2019-20, as is required by section 218(2D) of the Finance Act 2004.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and relates to a predetermined indexation formula.