SCHEDULES

SCHEDULE 4

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 3

REFERENCE NUMBERS ETC

Withdrawal of reference numbers

15 (1) This paragraph applies where a reference number for the purposes of paragraph 1(2) or 9(2) has been issued by or on behalf of the Commissioners in respect of an individual.

(2) The number may be withdrawn by an officer of Revenue and Customs.

(3) The number may be withdrawn only if—

(a) something contained in the application for the number was incorrect, or

(b) where the number was for the purposes of paragraph 1(2)—

(i) there has been a protection-cessation event (see paragraph 3) in the individual's case since the making of the application, or

(ii) paragraph 1(2) of Schedule 6 to FA 2014 has come to apply in the individual's case, or

(c) where the number was for the purposes of paragraph 9(2)—

(i) a provision listed in paragraph 9(5) has come to apply in the individual's case, or

(ii) paragraph 9(2) has ceased to apply in the individual's case as a result of the operation of paragraph 9(7), or

(d) the individual—

(i) has been given a notice under paragraph 1 of Schedule 36 to FA 2008 (information and inspection powers: taxpayer notice) in connection with (as the case may be) Part 1 or 2 of this Schedule, and

(ii) fails to comply with the notice within the period specified in the notice.

(4) Where the number is withdrawn—

(a) notice of the withdrawal, and

(b) reasons for the withdrawal,

are to be given by an officer of Revenue and Customs to the individual.

(5) Where the number is withdrawn, the effect of the withdrawal is as follows—

(a) in the case of withdrawal in reliance on sub-paragraph (3)(a), the number is treated as never having been issued,

(b) in the case of withdrawal in reliance on paragraph (b) or (c) of sub-paragraph (3), the number is treated as having been withdrawn at the time of the event mentioned in sub-paragraph (i) or (ii) of that paragraph, and

(c) in the case of withdrawal in reliance on sub-paragraph (3)(d), the number is treated as having been withdrawn at the time specified in the notice of the withdrawal as the effective time of the withdrawal, which may be any time not earlier than the time of issue of the number.