

## SCHEDULES

### SCHEDULE 4

#### PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

#### PART 6

##### INTERPRETATION AND REGULATIONS

###### *Interpretation of Parts 1, 2 and 3*

- 29 (1) Expressions used in Part 1, 2 or 3 of this Schedule, and in Part 4 of FA 2004 (pension schemes), have the same meaning in that Part of this Schedule as in that Part of that Act.
- (2) In particular, references to a relieved non-UK pension scheme or a relieved member of such a scheme are to be read in accordance with paragraphs 13(3) and (4) and 18 of Schedule 34 to FA 2004 (application of lifetime allowance charge provisions to members of overseas pension schemes).

###### *Interpretation of Parts 3 and 4 and this Part*

- 30 In Parts 3 and 4, and this Part, of this Schedule “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs.

###### *Regulations*

- 31 (1) The Commissioners may by regulations amend Part 1, 2 or 3 of this Schedule.
- (2) Regulations under this paragraph may (for example)—
- (a) add to the cases in which paragraph 1(2) is to apply or is to cease to apply;
  - (b) add to the cases in which paragraph 9(2) is to apply.
- (3) Regulations under this paragraph may include provision having effect in relation to a time before the regulations are made, but—
- (a) the time must not be earlier than 6 April 2016, and
  - (b) the provision must not increase any person’s liability to tax.
- (4) Regulations under this paragraph may include—
- (a) supplementary or incidental provision;
  - (b) consequential amendments of the Table in section 98 of TMA 1970 (information requirements: penalties).
- (5) Power to make regulations under this paragraph is exercisable by statutory instrument.

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*Status: This is the original version (as it was originally enacted).*

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- (6) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.