
STATUTORY INSTRUMENTS

2006 No. 131

**The Registered Pension Schemes (Enhanced
Lifetime Allowance) Regulations 2006**

Notifications

Form of notification

10.—(1) A notification must be in a form prescribed by the Commissioners for Her Majesty's Revenue and Customs.

(2) The individual must sign and date the notification.

Preservation of documents

11.—(1) This regulation applies if—

- (a) an individual gives a notification to the Revenue and Customs, and
- (b) the Revenue and Customs issue a certificate to the individual in response to the giving of the notification.

(2) The individual must preserve all documents relating to the information given in the notification for a period of six years beginning with the day on which the individual gives the notification to the Revenue and Customs.

Late submission of notification

12.—(1) This regulation applies if an individual—

- (a) gives a notification to the Revenue and Customs after the closing date,
- (b) had a reasonable excuse for not giving the notification on or before the closing date, and
- (c) gives the notification without unreasonable delay after the reasonable excuse ceased.

(2) If the Revenue and Customs are satisfied that paragraph (1) applies, they must consider the information provided in the notification.

(3) If there is a dispute as to whether paragraph (1) applies, the individual may require the Revenue and Customs to give notice of their decision to refuse to consider the information provided in the notification.

(4) If the Revenue and Customs gives notice of their decision to refuse to consider the information provided in the notification, the individual may appeal to the Commissioners.

(5) The appeal is to the General Commissioners, except that the individual may elect (in accordance with section 46(1) of the Taxes Management Act 1970(1)) to bring the appeal before the Special Commissioners instead of the General Commissioners.

(1) 1970 c. 9. There are amendments to section 46(1) not relevant to these Regulations.

Status: This is the original version (as it was originally made).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

(6) The notice of appeal must be given to the Revenue and Customs within 30 days after the day on which notice of their decision is given to the individual.

(7) On an appeal, the Commissioners shall determine whether the individual gave the notification to the Revenue and Customs in the circumstances specified in paragraph (1).

(8) If the Commissioners allow the appeal, they shall direct the Revenue and Customs to consider the information provided in the notification.