
STATUTORY INSTRUMENTS

2010 No. 1187

The Financial Assistance Scheme (Tax) Regulations 2010

PART 3

Lifetime allowance

Transitional provisions: Part 2 of Schedule 36 to the FA 2004

10. For the purposes of paragraph 12(2)(b) of Schedule 36 to the FA 2004 (enhanced protection), a transfer of the property, rights and liabilities of a registered pension scheme to the Secretary of State is to be treated as a permitted transfer.