
STATUTORY INSTRUMENTS

2011 No. 1752

The Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011

Appeal against revocation or replacement of a certificate

12.—(1) The individual may require Her Majesty's Revenue and Customs to provide reasons for revoking or replacing the certificate.

(2) Paragraphs (1) and (2) of regulation 7 apply to a decision to revoke or replace the certificate as they apply to the refusal to accept the paragraph 14 notice.

(3) Where an appeal under this regulation is notified to the tribunal, the tribunal must determine whether Her Majesty's Revenue and Customs replaced or revoked the certificate in accordance with regulations 10(1) or 11.

(4) If the tribunal allows the appeal, the tribunal may direct Her Majesty's Revenue and Customs to issue a certificate to the individual.