
STATUTORY INSTRUMENTS

2011 No. 1752

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

Reliance on paragraph 14

- 3.—(1) Subject to paragraph (2), an individual may rely on paragraph 14 if—
- (a) the individual has given a paragraph 14 notice to Her Majesty’s Revenue and Customs, and
 - (b) Her Majesty’s Revenue and Customs have accepted that notice by issuing a certificate to the individual.
- (2) An individual may not rely on paragraph 14 if—
- (a) Her Majesty’s Revenue and Customs have refused to accept a paragraph 14 notice in accordance with regulation 6,
 - (b) Her Majesty’s Revenue and Customs have revoked the certificate in accordance with regulation 11, or
 - (c) a paragraph 14(4) event has occurred.