
STATUTORY INSTRUMENTS

2013 No. 1740

The Registered Pension Schemes and Relieved
Non-UK Pension Schemes (Lifetime Allowance
Transitional Protection) (Amendment) Regulations 2013

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Amendment) Regulations 2013 and come into force on 12th August 2013.

(2) Regulations 2(2), 2(4) and 2(5) have effect for the tax year 2012 – 13 and subsequent tax years.

(3) Regulation 2(3) has effect for the tax year 2013 – 14 and subsequent tax years.