

---

STATUTORY INSTRUMENTS

---

**2014 No. 1842**

**INCOME TAX**

**The Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014**

	<i>at 15.47 p.m. on 21st</i>
<i>Made - - - -</i>	<i>July 2014</i>
<i>Laid before the House of</i>	
<i>Commons - -</i>	<i>22nd July 2014</i>
<i>Coming into force</i>	<i>18th August 2014</i>

**THE REGISTERED PENSION SCHEMES AND RELIEVED NON-UK PENSION SCHEMES (LIFETIME ALLOWANCE TRANSITIONAL PROTECTION) (INDIVIDUAL PROTECTION 2014 NOTIFICATION) REGULATIONS 2014**

1. Citation, commencement and interpretation
  2. In these Regulations— “amounts A, B, C and D” means...
  3. Reliance on paragraph 1
  4. The paragraph 1 notice
  5. Issue of certificate by HMRC
  6. Refusal by HMRC to accept notice
  7. Appeal against refusal to accept notice
  8. Incorrect information given in, or in connection with, the paragraph 1 notice
  9. Requirement to notify HMRC of a pension debit
  10. Replacement of a certificate by HMRC
  11. Revocation of a certificate by HMRC
  12. Appeal against replacement or revocation of a certificate
  13. Preservation of documents
  14. Personal representatives
- Signature  
Explanatory Note