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SCHEDULES

SCHEDULE 4

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 3

REFERENCE NUMBERS ETC

Appeals against non-issue or withdrawal of reference numbers

- 16 (1) Where—
- (a) an application is made for a reference number for the purposes of paragraph 1(2) or 9(2) in respect of an individual, and
 - (b) the application is unsuccessful (see sub-paragraph (9)),
- the individual may appeal against the decision on the application.
- (2) Where a reference number issued in respect of an individual for the purposes of paragraph 1(2) or 9(2) is withdrawn, the individual may appeal against the withdrawal.
- (3) Where a reference number issued in respect of an individual for the purposes of paragraph 1(2) or 9(2) is withdrawn in reliance on paragraph 15(3)(d), the individual may appeal against the time specified (in the notice of the withdrawal) as the effective time of the withdrawal.
- (4) Where an appeal under sub-paragraph (1) is notified to the tribunal, the tribunal—
- (a) must allow the appeal if satisfied—
 - (i) that the application was a valid application,
 - (ii) that everything in the application was correct, and
 - (iii) that, at the time of deciding the appeal, paragraph 15(3)(b), (c) or (d) does not authorise withdrawal of the requested number (assuming it had been issued), and
 - (b) must otherwise dismiss the appeal.
- (5) Where an appeal under sub-paragraph (2) is notified to the tribunal, the tribunal—
- (a) must allow the appeal if satisfied that the withdrawal was not authorised by paragraph 15(3), and
 - (b) must otherwise dismiss the appeal.
- (6) Where an appeal under sub-paragraph (3) is notified to the tribunal, the tribunal must decide whether it was just and reasonable to specify the particular time specified and—
- (a) if the tribunal decides that it was, the tribunal must dismiss the appeal, and
 - (b) otherwise—

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- (i) the tribunal must decide what time it would have been just and reasonable to specify, and
 - (ii) the withdrawal has effect as if the notice of the withdrawal had specified the time decided by the tribunal.
- (7) Notice of an appeal under this paragraph must be given to Her Majesty's Revenue and Customs before the end of 30 days beginning with the date on which notice under paragraph 14(4) or 15(4) (as the case may be) is given.
- (8) In this paragraph “the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.
- (9) The references in sub-paragraph (1) and paragraph 17(3)(b)(ii) to an application being unsuccessful do not include a case where an application for a reference number for the purposes of paragraph 1(2) or 9(2) is successful on a dormant basis (see paragraph 14(7) and (8)).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)