

*Status: Point in time view as at 15/09/2016.*

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## SCHEDULES

### SCHEDULE 4

#### PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

#### PART 3

##### REFERENCE NUMBERS ETC

##### *Notification of subsequent pension debits*

- 18 (1) Sub-paragraph (2) applies if an individual receives a discharge notice related to a pension debit at a time when—
- (a) the individual has a reference number for the purposes of paragraph 9(2),
  - (b) there is a pending application for a reference number for those purposes in respect of the individual, or
  - (c) an appeal under paragraph 16(2) or (3) is in progress in connection with withdrawal of a reference number issued for those purposes in respect of the individual.
- (2) The individual—
- (a) must notify the Commissioners of the appropriate amount and transfer day for the pension debit, and
  - (b) must do so—
    - (i) before the end of 60 days beginning with the date of the discharge notice related to the pension debit, and
    - (ii) by means of a digital service provided for the purpose by or on behalf of the Commissioners, or by other means authorised in a particular case by an officer of Revenue and Customs.
- (3) For the purposes of this paragraph—
- (a) a notice is a discharge notice related to a pension debit if it is notice under regulation 8(2) or (3) of the Pensions on Divorce etc. (Provision of Information) Regulations 2000 (S.I. 2000/1048) relating to discharge of liability in respect of the pension credit corresponding to the pension debit;
  - (b) an application is pending if—
    - (i) it has been made,
    - (ii) no reference number has been issued in response to the application,
    - (iii) the applicant has not been notified that the application has been unsuccessful, and
    - (iv) the applicant has not been notified that the application has been successful on a dormant basis (see paragraph 14(8));
  - (c) an application is also pending if—
    - (i) it has been made,

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- (ii) it has been unsuccessful, and
  - (iii) an appeal under paragraph 16(1) is in progress against the decision on the application;
- (d) an appeal under paragraph 16(1), (2) or (3) is in progress until one of the following happens—
  - (i) it, or any further appeal, is withdrawn, or
  - (ii) it and any further appeal brought have been determined, and there is no prospect of further appeal.

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