

SCHEDULES

SCHEDULE 9

PENSIONS

PART 4

TRANSITIONAL PROTECTIONS

Amendments of the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011

- 96 (1) The Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 ([S.I. 2011/1752](#)) are amended as follows.
- (2) In the title, for “Lifetime Allowance” substitute “Enhanced Allowances”.
- (3) In regulation 1 (citation and commencement), for “Lifetime Allowance” substitute “Enhanced Allowances”.
- (4) In regulation 4 (the paragraph 14 notice), in paragraph (1)(c), for “make provision for a lifetime allowance enhancement factor” substitute “apply”.
- (5) In regulation 13 (preservation of documents), in paragraph (1), for “benefit crystallisation event” substitute “relevant benefit crystallisation event within the meaning of [section 637S](#) of ITEPA 2003”.