

## SCHEDULES

### SCHEDULE 9

#### PENSIONS

#### PART 4

##### TRANSITIONAL PROTECTIONS

###### *Amendments of the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013*

- 97 (1) The Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013 ([S.I. 2013/1741](#)) 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 1 notice), in paragraph (1)—
- (a) in sub-paragraph (c), for “make provision for a lifetime allowance enhancement factor” substitute “apply”;
  - (b) in sub-paragraph (e), for “(transitional provision relating to new standard lifetime allowance for the tax year 2012-13)” substitute “(fixed protection)”.
- (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”.