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STATUTORY INSTRUMENTS

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**2006 No. 131**

**INCOME TAX**

**The Registered Pension Schemes (Enhanced  
Lifetime Allowance) Regulations 2006**

*Made* - - - - 25th January 2006  
*Laid before the House of  
Commons* - - 26th January 2006  
*Coming into force* 6th April 2006

**THE REGISTERED PENSION SCHEMES (ENHANCED  
LIFETIME ALLOWANCE) REGULATIONS 2006**

Preliminary

1. Citation and commencement
2. Interpretation
  - Reliance on provisions of the Finance Act 2004
  3. Reliance on paragraph 7 of Schedule 36 (lifetime allowance enhancement: “primary protection”)
  4. Reliance on paragraph 12 of Schedule 36 (lifetime allowances: “enhanced protection”)
  5. Reliance on paragraph 18 of Schedule 36 (lifetime allowance enhancement: pre-commencement pension credits)
  6. Reliance on section 220 (lifetime allowance enhancement: registration of pension credits)
  7. Reliance on section 221 (lifetime allowance enhancement: relevant overseas individuals)
  8. Reliance on section 224 (lifetime allowance enhancement: transfer from recognised overseas pension scheme)
    - Loss of enhanced protection
9. Loss of enhanced protection

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## Notifications

10. Form of notification
11. Preservation of documents
12. Late submission of notification

### Procedure on giving of notifications

13. Procedure on giving of notification to the Revenue and Customs
14. Appeal against refusal to issue certificate

## Certificates

15. General
16. Aggregate certificates
17. Incorrect information given in connection with notification
18. Incorrect information given in certificate
19. Further supply of information given in certificate

## Compliance

20. Review of notification after certificate issued
21. Review of notification after receipt of further information
22. Reviews of notifications: procedure to be followed
23. Appeals against notices under regulation 22
24. Revocation or amendment of certificate

## Supplementary

25. Special classes of individuals
  26. Personal representatives
- Signature  
Explanatory Note