
STATUTORY INSTRUMENTS

2006 No. 131

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

Compliance

Review of notification after certificate issued

- 20.**—(1) This regulation applies if—
- (a) an individual has given a notification to the Revenue and Customs, and
 - (b) the Revenue and Customs have issued a certificate to the individual in response to the giving of the notification.
- (2) The Revenue and Customs may review any information given—
- (a) in the notification, or
 - (b) in connection with the notification.
- (3) The Revenue and Customs may begin a review under this regulation at any time within a period of twelve months beginning with the day on which the notification was given to them.
- (4) The procedure to be followed on the review is set out in regulation 22.

Review of notification after receipt of further information

- 21.**—(1) This regulation applies if—
- (a) an individual has given a notification to the Revenue and Customs,
 - (b) the Revenue and Customs have issued a certificate to the individual in response to the giving of the notification, and
 - (c) after the certificate has been issued, the Revenue and Customs have reason to believe that information given in the notification, given in connection with the notification, or given in the certificate, either was incorrect or has become incorrect.
- (2) The Revenue and Customs may review any information given in the notification, in connection with the notification, or in the certificate.
- (3) The Revenue and Customs may begin a review under this regulation at any time.
- (4) The procedure to be followed on the review is set out in regulation 22.

Reviews of notifications: procedure to be followed

22.—(1) This regulation applies if the Revenue and Customs decide to begin a review under regulation 20 or 21.

(2) The Revenue and Customs must give notice to the individual requiring the individual to provide any information, particulars and documents specified in the notice which the Revenue and Customs may reasonably require.

(3) A notice under this regulation must specify the period within which it is to be complied with; and that period may not end earlier than the period of 30 days beginning with the day on which the notice is given.

(4) An individual may comply with a notice under this regulation requiring the production of a document by producing a copy of the document.

(5) But where an individual produces a copy of a document in compliance with a notice under this regulation, the Revenue and Customs may by notice require the production of the original for inspection within a period specified in the notice; and that period may not end earlier than the period of 30 days beginning with the day on which the notice is given.

(6) The Revenue and Customs may take copies of, or make extracts from, any document produced in compliance with a notice under this section.

(7) A notice under this section does not require an individual—

- (a) to produce or make available for inspection any document, or
- (b) to provide any particulars,

relating to any pending appeal by the individual relating to tax.

Appeals against notices under regulation 22

23. Section 253 (appeal against notices) applies to a notice under regulation 22 as it applies to a notice under section 252(1).

Revocation or amendment of certificate

24.—(1) The Revenue and Customs may revoke or amend a certificate at any time if—

- (a) after the certificate has been issued, the Revenue and Customs have reason to believe that any information given in the notification, given in connection with the notification, or given in the certificate, either was incorrect or has become incorrect, or
- (b) after notice has been given to an individual under regulation 22, the individual does not reply to the notice within the time specified in the notice.

(2) If the Revenue and Customs revoke or amend a certificate, they must give notice to the individual of the revocation or amendment.

(3) The individual may appeal to the Commissioners against the revocation or amendment of the certificate.

(4) The appeal is to the General Commissioners, except that the individual may elect (in accordance with section 46(1) of the Taxes Management Act 1970) to bring the appeal before the Special Commissioners instead of the General Commissioners.

(5) The notice of appeal must be given to the Revenue and Customs within 30 days after the day on which notice of the revocation or amendment is given to the individual.

(6) On an appeal, the Commissioners shall determine whether the Revenue and Customs revoked or amended the certificate in the circumstances specified in paragraph (1).

(7) If the Commissioners allow the appeal, they may direct the Revenue and Customs to issue a certificate to the individual with effect from a date specified by the Commissioners.

(8) If the Revenue and Customs revoke a certificate and, on appeal, the Commissioners determine that the certificate should have been amended, the Commissioners shall order that the certificate shall be amended in such terms as the Commissioners may specify.

(9) If the Revenue and Customs amend a certificate and, on appeal, the Commissioners determine that the certificate should have been amended in other terms, the Commissioners shall order that the certificate shall be amended in such terms as the Commissioners may specify.