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STATUTORY INSTRUMENTS

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**2006 No. 131**

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

Notifications

**Late submission of notification**

**12.**—(1) This regulation applies if an individual—

- (a) gives a notification to the Revenue and Customs after the closing date,
- (b) had a reasonable excuse for not giving the notification on or before the closing date, and
- (c) gives the notification without unreasonable delay after the reasonable excuse ceased.

(2) If the Revenue and Customs are satisfied that paragraph (1) applies, they must consider the information provided in the notification.

(3) If there is a dispute as to whether paragraph (1) applies, the individual may require the Revenue and Customs to give notice of their decision to refuse to consider the information provided in the notification.

(4) If the Revenue and Customs gives notice of their decision to refuse to consider the information provided in the notification, the individual may appeal to the Commissioners.

(5) 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<sup>(1)</sup>) to bring the appeal before the Special Commissioners instead of the General Commissioners.

(6) The notice of appeal must be given to the Revenue and Customs within 30 days after the day on which notice of their decision is given to the individual.

(7) On an appeal, the Commissioners shall determine whether the individual gave the notification to the Revenue and Customs in the circumstances specified in paragraph (1).

(8) If the Commissioners allow the appeal, they shall direct the Revenue and Customs to consider the information provided in the notification.

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<sup>(1)</sup> 1970 c. 9. There are amendments to section 46(1) not relevant to these Regulations.