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STATUTORY INSTRUMENTS

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**2006 No. 131**

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

**Compliance**

**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.