
STATUTORY INSTRUMENTS

2006 No. 3261

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

Substitution of regulation 10 of the principal Regulations

6. For regulation 10 substitute—

“Form of notification: the specified regulations

10.—(1) This regulation applies if a notification is given under one of the specified regulations.

(2) The notification must be in a form prescribed by the Commissioners for Her Majesty’s Revenue and Customs.

(3) The individual must sign and date the notification.

Form of notification: regulations 3A and 4A

10A.—(1) This regulation applies if a notification is given under regulation 3A or 4A.

(2) The notification must contain the following information—

- (a) the name and address of the person giving the notification;
- (b) the name of the deceased member in respect of whose death the person has received the relevant lump sum death benefit;
- (c) the name of the registered pension scheme under which that person was entitled to receive that relevant lump sum death benefit;
- (d) the name and address of the scheme administrator by whom the relevant lump sum death benefit was paid;
- (e) the amount of the relevant lump sum death benefit the person received; and
- (f) the date on which the relevant lump sum death benefit was paid.

(3) The person who gives the notification must sign and date it.”