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STATUTORY INSTRUMENTS

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**2013 No. 1741**

**INCOME TAX**

**The Registered Pension Schemes and Relieved  
Non-UK Pension Schemes (Lifetime Allowance  
Transitional Protection) (Notification) Regulations 2013**

<i>Made</i>	- - - -	<i>11.06 a.m. on 19th July 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2013</i>
<i>Coming into force</i>		<i>12th August 2013</i>

**THE REGISTERED PENSION SCHEMES AND RELIEVED NON-UK  
PENSION SCHEMES (LIFETIME ALLOWANCE TRANSITIONAL  
PROTECTION) (NOTIFICATION) REGULATIONS 2013**

1. Citation, commencement and interpretation
  2. In these Regulations— “HMRC” means Her Majesty’s Revenue and Customs;...
  3. Reliance on paragraph 1
  4. The paragraph 1 notice
  5. Issue of certificate by HMRC
  6. Refusal by HMRC to accept notice
  7. Appeal against refusal to accept notice
  8. Incorrect information given in, or in connection with, the paragraph 1 notice
  9. Requirement to inform HMRC of a paragraph 1(3) event
  10. Replacement of a certificate by HMRC
  11. Revocation of a certificate by HMRC
  12. Appeal against replacement or revocation of a certificate
  13. Preservation of documents
- Signature  
Explanatory Note