
STATUTORY INSTRUMENTS

2015 No. 96

**The National Health Service Pension Scheme,
Injury Benefits and Additional Voluntary
Contributions (Amendment) Regulations 2015**

PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

Amendment of regulation T2A

14.—(1) Regulation T2A (deduction of tax: further provisions)(1) is amended as follows.

(2) After paragraph (8A)(2), add—

“(8B) If a person claiming a benefit under these Regulations intends to rely on entitlement to individual protection against a lifetime allowance charge in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014(3), that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(4) in respect of that entitlement, and

(b) the information referred to in paragraph (7).”.

(3) In paragraph (9)(5), for “paragraph (8) or (8A)” substitute “paragraph (8), (8A) or (8B)”.

(4) In paragraph (10)(6), for “paragraph (8) or (8A)” substitute “paragraph (8), (8A) or (8B)”.

(1) Regulation T2A was inserted by regulation 18 of [S.I. 2006/600](#).

(2) Paragraph (8A) was inserted by regulations 2 and 7 of [S.I. 2012/610](#) and amended by regulation 12 of [S.I. 2014/570](#).

(3) [2014 c. 26](#).

(4) [S.I. 2014/1842](#).

(5) Paragraph (9) was amended by regulation 12 of [S.I. 2014/570](#).

(6) Paragraph (10) was amended by regulation 12 of [S.I. 2014/570](#).