Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# SCHEDULES

#### **SCHEDULE 4**

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

## PART 3

### REFERENCE NUMBERS ETC

Notification of subsequent protection-cessation events

- 17 (1) Sub-paragraph (2) applies if, in the case of an individual, there is a protection-cessation event (see paragraphs 3 to 8) at a time when—
  - (a) the individual has a reference number for the purposes of paragraph 1(2),
  - (b) there is a pending application for a reference number for those purposes in respect of the individual, or
  - (c) an appeal under paragraph 16(2) or (3) is in progress in connection with withdrawal of a reference number issued for those purposes in respect of the individual.
  - (2) The individual—
    - (a) must notify the Commissioners of the event, and
    - (b) must do so—
      - (i) before the end of 90 days beginning with the day on which the individual could first reasonably be expected to have known that the event had occurred, and
      - (ii) by means of a digital service provided for the purpose by or on behalf of the Commissioners, or by other means authorised in a particular case by an officer of Revenue and Customs.
  - (3) For the purposes of this paragraph—
    - (a) an application is pending if—
      - (i) it has been made,
      - (ii) no reference number has been issued in response to the application, and
      - (iii) the applicant has not been notified that the application has been unsuccessful;
    - (b) an application is also pending if—
      - (i) it has been made,
      - (ii) it has been unsuccessful, and
      - (iii) an appeal under paragraph 16(1) is in progress against the decision on the application;
    - (c) an appeal under paragraph 16(1), (2) or (3) is in progress until one of the following happens—

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) it, or any further appeal, is withdrawn, or
- (ii) it and any further appeal brought have been determined, and there is no prospect of further appeal.

## **Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

View outstanding changes

# Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by 2017 c. 32 Sch. 14 para. 49(2)(c)
- Sch. 19 para. 12(5)(a) word inserted by 2017 c. 32 Sch. 14 para. 49(2)(b)
- Sch. 19 para. 51(8)(b) words inserted by 2017 c. 32 Sch. 14 para. 48(2)
- Sch. 19 para. 53(1) words inserted by 2017 c. 32 Sch. 14 para. 48(4)(a)
- Sch. 19 para. 53(1) words inserted by 2017 c. 32 Sch. 14 para. 48(4)(b)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by 2017 c. 32
  Sch. 14 para. 49(2)(a)
- Sch. 19 para. 58(1) words substituted by 2017 c. 32 Sch. 14 para. 48(5)
- Sch. 20 para. 1(4)(e) inserted by 2021 c. 26 Sch. 27 para. 47(2)
- Sch. 20 para. 3(3)(d) and word inserted by 2021 c. 26 Sch. 27 para. 47(3)(b)
- Sch. 20 para. 5(5) inserted by 2021 c. 26 Sch. 27 para. 47(5)
- Sch. 22 para. 2(4B) inserted by 2021 c. 26 Sch. 27 para. 48(2)(c)
- Sch. 22 para. 3(4A) inserted by 2021 c. 26 Sch. 27 para. 48(3)