STATUTORY RULES OF NORTHERN IRELAND

2009 No. 79

THE POLICE PENSION (NORTHERN IRELAND) REGULATIONS 2009

PART 8 TRANSFER VALUES, PAYMENT, ETC

Payment of awards

Payment on behalf of officers of lifetime allowance charge

- **80.**—(1) A police officer may request the Board to pay on his behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the Finance Act 2004(1) when—
 - (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of that Act(2) occurs in relation to him, and
 - (b) the officer and the authority are jointly and severally liable in relation to that event.
 - (2) Such a request may only be made by notice in writing given before the event occurs.
- (3) The authority may comply with such a request only if the officer pays the authority the amount in question on or before the date on which the event occurs.

^{(1) 2004} c.12

⁽²⁾ Subsection (1) of section 216 was amended by the Finance Act 2005 (c.7), Schedule 10, paragraphs 1, 31 and 42, and Schedule 23, paragraphs 1 and 30