
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 79

THE POLICE PENSION (NORTHERN
IRELAND) REGULATIONS 2009

PART 4
PENSION AWARDS

Personal pensions

Deduction of tax from awards under regulation 7(4) or 31

- 32.** The Board may deduct from any payment by way of an award under regulation 7(4) or 31—
- (a) that part of any contributions equivalent premium paid in respect of the police officer as is permitted under section 57 of the 1993 Act⁽¹⁾;
 - (b) the tax for the time being chargeable on that award under section 205 of the Finance Act 2004⁽²⁾.

(1) Section 57 was amended by the Pensions (Northern Ireland) Order 1995, Schedule 3, paragraph 47 (S.I. 1995/3213 (N.I.22)), by the Child Support, Pensions and Social Security Act 2000, Schedule 5, Part 1, paragraph 6(2) (c.19), and by the Pensions Act 2004, Schedule 12, paragraphs 9 and 12 c.35

(2) 2004 c.12