

## SCHEDULE

### AMENDMENT OF THE FIREFIGHTERS' PENSION SCHEME

14. For rule B11 (deduction of tax from certain awards)(1), substitute–

**“Deduction of tax and lifetime allowance charge**

**B11.** A fire and rescue authority shall deduct from any payment which is chargeable to tax, or subject to a lifetime allowance charge within the meaning of the Finance Act 2004(2), the amount of tax charged or the amount of charge to be recovered.”.

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(1) Rule B11 was amended by article 2 of and paragraph 20 of the Schedule to [S.S.I. 2005/566](#).

(2) See section 214 of the Finance Act [2004 \(c. 12\)](#).