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SCOTTISH STATUTORY INSTRUMENTS

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**2007 No. 201**

**The Police Pensions (Scotland) Regulations 2007**

**PART 8**

**TRANSFER VALUES, PAYMENT, ETC**

*Payment of awards*

**Reduction of benefits where lifetime allowance charge payable**

**86.**—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of the Finance Act 2004 occurs in relation to a regular police officer;
- (b) the officer and police authority are jointly and severally liable in relation to that event; and
- (c) no request has been duly made under regulation 85 in relation to the event or, if such a request has been made, the authority is prevented from complying with it by paragraph (3) of that regulation.

(2) Where this regulation applies—

- (a) the police authority shall pay any of the tax payable on the event;
- (b) the benefits payable to or in respect of the officer, or the transfer payment in the case of event 8 in the table in section 216(1) of the Finance Act 2004, shall be reduced to reflect fully the amount of tax payable; and
- (c) the amount of the reduction shall be determined in accordance with guidance provided by the Scheme actuary and, in the case of any reduction to pension benefits, consistent with normal actuarial practice, as determined by the Scheme actuary.