

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2015 No. 142**

**The Police Pension Scheme (Scotland) Regulations 2015**

**PART 13**

**Supplementary**

**CHAPTER 6**

**Payment and deduction of tax**

**Payment on behalf of members of lifetime allowance charge**

**209.**—(1) A member of this scheme may request the scheme manager to pay on the member's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of FA 2004 ("the amount") if—

- (a) an event that is a benefit crystallisation event ("the event") listed in the table in section 216(1) of FA 2004<sup>(1)</sup> occurs in relation to the member; and
- (b) the member and the scheme manager are jointly and severally liable in relation to the event.

(2) A request may only be made by notice given to the scheme manager before the event occurs.

(3) The scheme manager may only comply with a request if the member pays the amount to the scheme manager on or before the date on which the event occurs.

---

<sup>(1)</sup> Section 216(1) was amended by the Finance Act 2005 (c.7), Schedule 10, paragraphs 1, 31 and 42; the Finance Act 2006 (c.25), Schedule 23, paragraphs 1 and 30; the Finance Act 2008 (c.9), Schedule 29, paragraphs 1, 4 and 5; and the Finance Act 2011 (c.11), Schedule 16, paragraphs 43, 62, 73 and 104.