
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 142

The Police Pension Scheme (Scotland) Regulations 2015

PART 13

Supplementary

CHAPTER 6

Payment and deduction of tax

Information about payment of annual allowance charge

211.—(1) If a member's pension scheme input amount for this scheme for a tax year exceeds the amount of the annual allowance for that tax year, paragraph (2) applies in respect of the member for that tax year.

(2) The scheme manager must, no later than 31st July after the end of the tax year, provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year.

(3) In this regulation—

“annual allowance” has the meaning given in section 228 (annual allowance) of FA 2004(1);

“annual allowance charge” has the meaning given in section 227 (annual allowance charge) of FA 2004(2);

“pension scheme input amount” has the same meaning as in section 237B(2) of FA 2004(3) (liability of scheme administrator); and

“tax year” means a period of one year which is the period of assessment for income tax purposes.

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- (1) Section 228 was substituted by the Finance Act 2011, Schedule 17, paragraph 4 and was amended by the Finance Act 2013 (c.29), section 49.
- (2) Section 227 was amended by the Finance Act 2009 (c.10), Schedule 2, paragraphs 10 and 15 and the Finance Act 2011, Schedule 17, paragraph 3.
- (3) 2004 c.12; section 237B was inserted by the Finance Act 2011 (c.11), Schedule 17, paragraph 15 and was amended by the Finance Act 2013 (c.29), Schedule 46, paragraphs 119 and 129.