
WELSH STATUTORY INSTRUMENTS

2015 No. 622

The Firefighters' Pension Scheme (Wales) Regulations 2015

PART 13

Supplementary

CHAPTER 3

Payment and deduction of tax

Payment on behalf of members of lifetime allowance charge

188.—(1) A member may request the scheme administrator 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 when—

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

(2) Such a request may only be made by notice to the scheme administrator given before the event occurs.

(3) The scheme manager may only comply with such a request if the member—

- (a) pays to it the amount in question on or before the date on which the event occurs; or
- (b) authorises the deduction of the amount in question from a lump sum becoming payable to the member under this scheme at the same time as the event occurs.