
WELSH STATUTORY INSTRUMENTS

2015 No. 622

The Firefighters' Pension Scheme (Wales) Regulations 2015

PART 13

Supplementary

CHAPTER 3

Payment and deduction of tax

Information about payment of annual allowance charge

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

(2) The scheme manager must, no later than 6 October after the end of the tax year, provide the member with such information as the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year and with the information required by regulation 14A of the Registered Pension Schemes (Provision of Information) Regulations 2006⁽¹⁾.

(3) In this regulation—

“pension input period” (“*cyfnod mewnbwn pensiwn*”) has the meaning given in section 238 (pension input period) of FA 2004⁽²⁾;

“pension scheme input amount” (“*swm mewnbwn cyllun pensiwn*”) has the meaning given in section 237B(2) (liability of scheme administrator) of FA 2004⁽³⁾.

(1) [S.I. 2006/567](#); regulation 14A was inserted by regulations 2 and 8 of [S.I. 2011/1797](#). It was amended by the Taxation of Pensions Act 2014 (c. 30), section 1 and Schedule 1, paragraph 88.

(2) Section 238 was amended by the Finance Act 2011 (c. 11), Schedule 17, paragraph 16.

(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.