## STATUTORY RULES OF NORTHERN IRELAND

## 2022 No. 126

The Public Service (Civil Servants and Others) Pensions (Amendment) (No. 2) Regulations (Northern Ireland) 2022

## Amendment of regulation 173 (information about payment of annual allowance charge)

4. In regulation 173, for paragraph (2) substitute—

"(2) The scheme manager must provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for a tax year—

- (a) no later than 6th October after the end of that tax year; or
- (b) where regulation 14A(6) (provision of pension savings statement where scheme administrator has not been provided with information about a member) of the Registered Pension Schemes (Provision of Information) Regulations 2006(1) applies in relation to a member, the date determined in accordance with that regulation.".