
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 141

The Local Government Pension
Scheme (Scotland) Regulations 2018

PART 2

Administration

Decisions

Tax

82. The appropriate administering authority may deduct from any payment of benefits under the Scheme any tax to which they may become chargeable under the Finance Act 2004.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme (Scotland) Regulations 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 23(2)(e) inserted by S.S.I. 2024/37 reg. 3(1)(a)(i)
- reg. 23(3A) inserted by S.S.I. 2024/37 reg. 3(1)(b)
- reg. 24(4A)(4B) inserted by S.S.I. 2024/37 reg. 3(2)(a)
- reg. 24(8A) inserted by S.S.I. 2024/37 reg. 3(2)(c)(iv)
- reg. 25(4A) inserted by S.S.I. 2024/37 reg. 3(3)(b)
- reg. 25(7A) inserted by S.S.I. 2024/37 reg. 3(3)(d)(iv)
- reg. 26(4A) inserted by S.S.I. 2024/37 reg. 3(4)(a)
- reg. 26(9) inserted by S.S.I. 2024/37 reg. 3(4)(c)
- reg. 27(7) inserted by S.S.I. 2024/37 reg. 3(5)(b)(iii)
- reg. 39(4)(aa) inserted by S.S.I. 2024/37 reg. 4(1)(a)
- reg. 39(7A) inserted by S.S.I. 2024/37 reg. 4(1)(c)(iv)
- reg. 40(4)(aa) inserted by S.S.I. 2024/37 reg. 4(2)(a)
- reg. 40(5)(aa) inserted by S.S.I. 2024/37 reg. 4(2)(a)
- reg. 40(9)(aa) inserted by S.S.I. 2024/37 reg. 4(2)(a)
- reg. 40(10)(aa) inserted by S.S.I. 2024/37 reg. 4(2)(a)
- reg. 40(15) inserted by S.S.I. 2024/37 reg. 4(2)(c)(iv)
- reg. 41(3B) inserted by S.S.I. 2024/37 reg. 5(1)(a)
- reg. 42(4A) inserted by S.S.I. 2024/37 reg. 6(1)(a)
- reg. 42(7A) inserted by S.S.I. 2024/37 reg. 6(1)(d)
- reg. 43(4A) inserted by S.S.I. 2024/37 reg. 6(2)(a)
- reg. 43(5A) inserted by S.S.I. 2024/37 reg. 6(2)(b)
- reg. 43(9A) inserted by S.S.I. 2024/37 reg. 6(2)(c)
- reg. 43(10A) inserted by S.S.I. 2024/37 reg. 6(2)(d)
- reg. 43(15) inserted by S.S.I. 2024/37 reg. 6(2)(g)
- reg. 44(5) inserted by S.S.I. 2024/37 reg. 7(1)
- reg. 45(4A) inserted by S.S.I. 2024/37 reg. 7(2)(a)
- reg. 45(7A) inserted by S.S.I. 2024/37 reg. 7(2)(d)
- reg. 46(4A) inserted by S.S.I. 2024/37 reg. 7(3)(a)
- reg. 46(5A) inserted by S.S.I. 2024/37 reg. 7(3)(b)
- reg. 46(9A) inserted by S.S.I. 2024/37 reg. 7(3)(c)
- reg. 46(10B) inserted by S.S.I. 2024/37 reg. 7(3)(d)
- reg. 46(14A) inserted by S.S.I. 2024/37 reg. 7(3)(g)
- reg. 61(2C) inserted by S.S.I. 2024/37 reg. 8(2)(b)