
STATUTORY INSTRUMENTS

1998 No. 366

The Local Government Pension
Scheme (Scotland) Regulations 1998

PART II

PRIMARY PROVISIONS

CHAPTER III

CONTRIBUTIONS

Inland Revenue limits on contributions

15.—(1) A Class A member may not pay contributions on any pay exceeding the Revenue permitted maximum.

(2) The total contributions to the Scheme and any other approved occupational pension scheme or approved personal pension scheme by a person in any tax year in respect of any employment in which he is a member must not exceed 15 per cent. of his total remuneration for that year in that employment.

(3) An occupational pension scheme or personal pension scheme is approved if it has been approved by the Commissioners of Inland Revenue under Part XIV of the Taxes Act.

(4) In this regulation “total remuneration” has the same meaning as in Schedule 4.