

## SCHEDULE 1

### THE NEW FIREFIGHTERS' PENSION SCHEME (ENGLAND)

## PART 14

### PAYMENT OF AWARDS

#### **Deduction of tax and lifetime allowance charges**

**2.** Where any payment that an authority are required to make under this Scheme is chargeable to tax or subject to a lifetime allowance charge under the Finance Act 2004<sup>(1)</sup>, they shall deduct the amount of tax charged or to be recovered from the payment.

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<sup>(1)</sup> 2004 c.12.