
STATUTORY INSTRUMENTS

2008 No. 653

The National Health Service Pension Scheme Regulations 2008

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.J

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Provisions about tax

2.J.8 Deduction of tax

(1) The Secretary of State may deduct from any payment under the Scheme any tax which is required to be paid in respect of it.

(2) Without prejudice to the generality of paragraph (1), if a person becoming entitled to a benefit under this Part—

(a) is a benefit crystallisation event under section 216 of the 2004 Act, and

(b) a lifetime allowance charge under section 214 of that Act arises when that event occurs, the tax charged must be paid by the Scheme administrator.

(3) Paragraph (4) applies if—

(a) a member has given the scheme administrator a statement in accordance with regulation 2.E.22 (tax treatment under the 2004 Act of lump sums payable on pensioners' death) that a lump sum payable under that regulation is to be treated as a pension protection lump sum death benefit in accordance with paragraph 14 of Schedule 29 to the 2004 Act, and

(b) has not withdrawn that statement.

(4) Without prejudice to the generality of paragraph (1), when the lump sum is paid, the Scheme administrator may deduct the tax payable under section 206 of that Act (special lump sum death benefits charge) from the lump sum.