
STATUTORY INSTRUMENTS

2014 No. 2848

The Firefighters' Pension Scheme (England) Regulations 2014

PART 13

Supplementary

CHAPTER 3

Payment and deduction of tax

Scheme administrator for the purposes of the Finance Act 2004

177. The scheme manager is appointed to be responsible for all liabilities and responsibilities connected with the functions conferred or imposed on the scheme administrator by or under Part 4 of FA 2004 which the scheme manager assumes as sub-scheme administrator under regulation 3 of, and Schedule 3 to, the Registered Pension Schemes (Splitting of Schemes) Regulations 2006⁽¹⁾.

Payment on behalf of members of lifetime allowance charge

178.—(1) A member may request the scheme administrator to pay on the member's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of FA 2004 when—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of FA 2004 occurs in relation to the member; and
- (b) the member and the scheme manager are jointly and severally liable in relation to that event.

(2) Such a request may only be made by notice to the scheme administrator given before the event occurs.

(3) The scheme manager may only comply with such a request if—

- (a) the member pays it the amount in question on or before the date on which the event occurs; or
- (b) the member authorises the deduction of the amount in question from a lump sum becoming payable to the member under this scheme at the same time as the event occurs.

Reduction of benefits where lifetime allowance charge payable

179.—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of FA 2004 ("the table") occurs in relation to a member;
- (b) the member and the scheme manager are jointly and severally liable in relation to that event; and

⁽¹⁾ [S.I.2006/569](#); amended by [S.I. 2013/1114](#).

- (c) no request has been duly made under regulation 178 (payment on behalf of members of lifetime allowance charge) in relation to the event or, if such a request has been made, the scheme manager is prevented from complying with it by paragraph (3) of that regulation.
- (2) If this regulation applies—
 - (a) the scheme manager must pay the tax payable on the event;
 - (b) if the event is benefit crystallisation event 8 in the table (transfer to qualifying recognised overseas pension scheme), the amount or value of the sums or assets transferred must be reduced; and
 - (c) in the case of any other event in that table, the amount or value of the benefits payable to or in respect of the member must be reduced.
- (3) The amount or value of the reduction—
 - (a) must be such that it fully reflects the amount of tax so paid; and
 - (b) in the case of any reduction to pension benefits, must be calculated according to actuarial guidance.

Information about payment of annual allowance charge

180.—(1) If a member’s pension scheme input amount for this scheme for a pension input period exceeds the amount of the annual allowance for the tax year in which the pension input period ends, paragraph (2) applies in respect of the member for that tax year.

(2) The scheme manager must, no later than 6th October after the end of the tax year, provide the member with such information as the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year and with the information required by regulation 14A of the Registered Pension Scheme (Provision of Information) Regulations 2006(2).

- (3) In this regulation—
 - “pension scheme input amount” has the meaning given in section 237B(2) (Liability of scheme administrator) of FA 2004(3);
 - “pension input period” has the meaning given in section 238 of FA 2004.

Reduction of benefits where annual allowance charge paid by scheme manager

- 181.**—(1) This regulation applies where—
- (a) a member gives valid notice to the scheme manager of joint and several liability for an annual allowance charge under section 237B(3) of FA 2004; and
 - (b) the scheme manager satisfies the liability specified in the notice.
- (2) The amount or value of the benefits payable to or in respect of the member for the tax year to which the notice relates must be reduced by the scheme manager in accordance with paragraph (3).
- (3) Subject to paragraph (4), the amount or value of the reduction of benefits—
- (a) must be such that it fully reflects the amount paid by the scheme manager; and
 - (b) must be determined in accordance with actuarial guidance.
- (4) Benefits may only be reduced under this regulation to the extent that the reduction would not result in the loss of any part of a guaranteed minimum pension to which a person is entitled.

(2) [S.I.2006/569](#); regulation 14A was inserted by regulations 2 and 8 of [S.I.2011/1797](#).

(3) [2004 c.12](#); section 237B was inserted by the Finance Act 2011 ([c.11](#)), Schedule 17, paragraph 15 and was amended by the Finance Act 2013 ([c.29](#)), Schedule 46, paragraphs 119 and 129.

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