
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 290

The Public Service (Civil Servants and Others)
Pensions Regulations (Northern Ireland) 2014

PART 12

Supplementary

CHAPTER 4

Payment and deduction of tax

Information about payment of annual allowance charge

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

(2) The scheme manager must, no later than 31st July after the end of the tax year, provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year.

(3) In this regulation, "pension scheme input amount" has the meaning given in section 237B(2) (liability of scheme administrator) of the 2004 Act⁽¹⁾.

(1) 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