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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 141**

The Local Government Pension  
Scheme (Scotland) Regulations 2018

**PART 2**

Administration

*Decisions*

**Joint liability in respect of annual allowance charge**

**81.**—(1) This regulation applies where a member gives notice to the appropriate administering authority of joint and several liability under section 237B (liability of scheme administrator) of the Finance Act 2004 <sup>M1</sup> in respect of the member's annual allowance charge.

(2) Where the joint liability amount specified in the notice is met by the pension fund, the appropriate administering authority must reduce the value of the member's rights accrued under the Scheme in accordance with actuarial guidance issued by the Scottish Ministers.

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**Marginal Citations**

**M1** 2004 c.12. Section 237B was inserted by the Finance Act 2011 (c.11), **schedule 17(1)**, paragraph 15 and is amended by the Finance Act 2013 (c.29), **schedule 46(4)**, paragraph 129, the Taxation of Pensions Act 2014 (c.30), **schedule 1(4)**, paragraph 68, S.I. 2015/80, S.I. 2015/1810 and S.I. 2017/468.

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government Pension Scheme (Scotland) Regulations 2018, Section 81.