
STATUTORY INSTRUMENTS

1987 No. 257

The Police Pensions Regulations 1987

Part B

Personal Awards

Deduction of tax from certain awards

B11.—(1) This Regulation shall apply to any payment on account of an award made to a member of a police force during his lifetime which constitutes a repayment of contributions within the meaning of paragraph 2 of Part II of Schedule 5 to the Finance Act 1970⁽¹⁾.

(2) The police authority may deduct from any payment to which this Regulation applies the tax for the time being chargeable thereon under paragraph 2 of the said Part II.