
STATUTORY INSTRUMENTS

1995 No. 917

The Profit-Related Pay (Shortfall Recovery) Regulations 1995

Determinations

6.—(1) Where it appears to the Board that there is an amount payable pursuant to regulation 4(1) which has not been paid or fully paid, the Board may determine to the best of their judgment the amount so unpaid, and shall serve notice of the determination on the scheme employer.

(2) A determination under paragraph (1) above shall be subject to the like provisions as are contained in Parts IV, V and VI of the Management Act as if it were an assessment and as if the amount determined were income tax charged on the scheme employer, and those Parts of that Act shall, subject to these Regulations, apply accordingly with any necessary modifications.

(3) An appeal against a determination under paragraph (1) above may be brought before either—

- (a) the General Commissioners for the division where the trade, profession or vocation of the scheme employer is carried on or in which the head office or principal place of business of the scheme employer is situated, or
- (b) the Special Commissioners.