

## SCHEDULE 1

### ARRANGEMENT OF RULES

## PART C

### CONTRIBUTIONS

#### *Repayment of Contributions*

#### **C.7 Repayment of contributions**

(1) The contributions made by a member under this Part are not repayable in any circumstances except if—

- (a) paragraph (2) applies, or
- (b) Chapter 5 of Part 4 of the Pension Schemes Act 1993 (early leavers: cash transfer sums and contribution refunds) applies and the payment is made in accordance with that Chapter.

(2) This paragraph applies where—

- (a) an active member who is not a pensioner member ceases to be an active member of the Scheme and is not entitled to the immediate payment of a pension,
- (b) he does not fall within rule D.2(1)(a) or (b),
- (c) he has not required a payment to be made in respect of him under Part F (transfers), and
- (d) Chapter 5 of Part 4 of the Pension Schemes Act 1993 (early leavers: cash transfer sums and contribution refunds) does not apply.

(3) Where paragraph (2) applies, the former member is entitled to be paid an amount equal to the sum of the contributions made by him under this Part, less—

- (a) the amount of any contributions equivalent premium paid in respect of the member, and
- (b) an amount equal to the income tax payable under section 205 of the Finance Act 2004<sup>(1)</sup> (short service refund lump sum charge) by virtue of the repayment.

(4) Where paragraph (1)(b) applies, the former member is entitled to be paid the amount to which he is entitled under Chapter 5 of Part 4 of the Pension Schemes Act 1993, less the sum of the amounts mentioned in paragraph (3)(a) and (b).

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(1) 2004 c. 12.