
STATUTORY INSTRUMENTS

2010 No. 1187

The Financial Assistance Scheme (Tax) Regulations 2010

PART 3

Lifetime allowance

Amount of charge

6. For the purposes of section 215 of the FA 2004⁽¹⁾ (amount of charge) a payment under regulation 18A in the form of a lump sum is to be treated as if it was a lump sum death benefit.

⁽¹⁾ Section 215 was amended by paragraph 41 of Schedule 10 to the Finance Act 2005 (c.7), paragraph 15 of Schedule 29 to the Finance Act 2008 and paragraph 14 of Schedule 2 to the Finance Act 2009.