
STATUTORY INSTRUMENTS

2015 No. 445

The Police Pensions Regulations 2015

PART 9

Death benefits

CHAPTER 6

Payment of lump sum death grants

Pension protection lump sum death benefit

157.—(1) A lump sum death grant is treated for the purposes of FA 2004 as a pension protection lump sum death benefit if and to the extent that—

- (a) the member has given written notice to the scheme manager that the lump sum death grant is to be so treated; and
- (b) the lump sum death grant meets all of the conditions required by FA 2004 for it to be treated as a pension protection lump sum death benefit (see paragraph 14 of Part 2 (lump sum death benefit rule) of Schedule 29 to FA 2004 ^{M1}).

(2) The scheme manager may deduct tax from the lump sum death grant if the scheme manager is liable for tax under section 206 of FA 2004 in respect of a pension protection lump sum death benefit.

Marginal Citations

M1 Paragraph 14 was amended by the [Finance Act 2011 \(c. 11\)](#) Schedule 16 paragraphs 32 and 34.

Changes to legislation:

There are currently no known outstanding effects for the The Police Pensions Regulations 2015, Section 157.