
STATUTORY INSTRUMENTS

2015 No. 445

The Police Pensions Regulations 2015

PART 10

Contributions

Refund of all member contributions and payments for added pension made by the member

176.—(1) This regulation applies in relation to a continuous period of pensionable service under this scheme (“the period of service”).

(2) If paragraph (3) applies, the scheme manager must refund all member contributions and payments for added pension made by the member in relation to the period of service.

(3) This paragraph applies if—

- (a) the member opted out under regulation 31 (opting out before the end of the initial period of eligible service); or
- (b) the member's pensionable service ceases and—
 - (i) the member has less than 2 years' qualifying service; and
 - (ii) if a transfer payment has been received by this scheme in relation to the member, it was from another occupational pension scheme.

(4) Member contributions and payments for added pension made by the member are not refundable if—

- (a) a transfer payment has been made in respect of the member's accrued rights to benefits under this scheme; or
- (b) a retirement pension has become payable to the member in respect of the period of service.

(5) If paragraph (3)(b) applies, the member is entitled to be paid an amount equal to the sum of all member contributions and payments for added pension made by the member, less an amount equal to the income tax payable under section 205 (short service refund lump sum charge) of FA 2004 ^{M1} as a result of a refund of those contributions and payments.

(6) If all member contributions and payments for added pension made by the member are refunded under this regulation, the member's rights under this scheme in relation to the period of service are extinguished.

(7) For the purpose of an appeal to the Crown Court under regulation 207 or an appeal to the Secretary of State under regulation 208, a person is taken to claim payment of a refund of contributions and payments under this regulation if the conditions in paragraph (3) are met.

Marginal Citations

M1 Section 205 was amended by [Finance Act 2013 \(c. 29\)](#) Schedule 46 paragraphs 119 and 121 and [S.I. 2010/536](#).

Changes to legislation:

There are currently no known outstanding effects for the The Police Pensions Regulations 2015, Section 176.