
STATUTORY INSTRUMENTS

2017 No. 512

**The Judicial Pensions (Additional
Voluntary Contributions) Regulations 2017**

Tax

15. Whenever the scheme manager is liable to pay any tax in respect of any payment made to the AVC member under these Regulations, the scheme manager shall deduct sums equal in total to such tax from the realisable value of any investments made by the authorised provider with the AVC member's scheme contributions and any transfer payment accepted in relation to the AVC member's accrued rights under regulation 10.