
STATUTORY INSTRUMENTS

2017 No. 522

The Judicial Pensions (Fee-Paid Judges) Regulations 2017

PART 12

FEE-PAID JUDICIAL ADDITIONAL VOLUNTARY CONTRIBUTION SCHEME

Historic contributions

95.—(1) The historic contributions made by a JAVC member (“M”) must not exceed that amount which is equal to the sum of the amounts determined for each tax year during the period from 6th April 2000 to the commencement day, in accordance with the following formula—

$$\left(\frac{15 \times FI}{100} \right) - C$$

where—

- a FI is M's annual fee income for the tax year in question which is subject to income tax, or if lower, the permitted maximum for that tax year, and
- b C is the sum of any contributions made by M to any other judicial pension scheme in that tax year, excluding any contributions made by the member in accordance with regulation 3 of the Judicial Pensions (Contributions) Regulations 2012.

(2) For the purposes of paragraph (1)(a), M's “annual fee income” is the total of the fees paid to M in respect of qualifying fee-paid days in the tax year concerned.

Changes to legislation:

There are currently no known outstanding effects for the The Judicial Pensions (Fee-Paid Judges) Regulations 2017, Section 95.