
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

**The National Health Service Pension
Scheme (Scotland) Regulations 2008**

PART 1

INTRODUCTORY AND GENERAL

CHAPTER 1.B

SCHEME REPORTS AND ACCOUNTS

Provision of information for tax purposes

1.B.3.—(1) A person who is entitled to a benefit under these Regulations must give the scheme administrator such information as will enable the scheme administrator to determine—

- (a) whether a lifetime allowance charge arises on the person becoming entitled to the benefit; and
- (b) if any such charge arises, the amount of the tax payable.

(2) Paragraph (1) applies whether or not the person intends to rely on having given notice under any of the provisions specified in section 256(1) of the 2004 Act (enhanced lifetime allowance regulations).

(3) If a person applying for a benefit under these Regulations intends to rely on entitlement by virtue of any such notice, in addition to the information mentioned in paragraph (1), the person must give the scheme administrator the reference number issued by the Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽²⁾ in respect of that entitlement.

(4) The information that a person is required to give under this regulation must be given—

- (a) at the time the person makes a claim for a benefit, or
- (b) within such period ending after that time as the scheme administrator specifies in writing.

(5) If a person fails to comply with paragraph (4)(b), the scheme administrator may calculate and pay tax due in respect of the lifetime allowance charge on the basis that the whole benefit is chargeable.

(1) The functions of the Commissioner for Inland Revenue were transferred to the Commissioner for Her Majesty's Revenue and Customs by the Commissioners for Revenue and Customs Act 2005 (c. 11), section 5.

(2) S.I.2006/131.