

**Firefighter Pension Schemes
Annual Allowance Voluntary Scheme Pays**

Relevant Pension Input Period

Scheme Manager Decision Form

Scheme

Scheme Manager

I have read the VSP Guidance supplied by the Local Government Association.

I understand that:

An FRA has the power to operate Voluntary Scheme Pays because they have the power of general competence, which may be exercised reasonably where there are sufficient grounds for doing so. The FRA consider the terms under which the VSP is offered satisfy this requirement.

SI2011/1791 allows a scheme to make consequential reductions to benefits without having to modify their scheme rules.

Delete as applicable

I determine that VSP will not be made available in the above scheme in respect of 2016-17 Annual Allowance tax charges

or

I determine that VSP should be made available in the above scheme in respect of Annual Allowance tax charges

in the following circumstances:

- 1 Members subject to tapered Annual Allowance
Transitional members - Pension with growth in 2 schemes
- 2 exceeding HMRC AA limit

Other:

- 3
- 4
- 5

Signed
Scheme Manager
Date