

SCHEDULE 1
SCOTTISH PARLIAMENTARY PENSION SCHEME

PART R

TAXES

Reduction of benefits which would otherwise attract unauthorised charge

- 100 Where an unauthorised charge would (but for this rule) arise in respect of any payment from the Pension Fund, that payment must be—
- (a) reduced to an amount just below the amount which would otherwise cause that charge to arise, or
 - (b) where no such reduction is possible, withheld in accordance with rule 101.