

SCHEDULE 1
SCOTTISH PARLIAMENTARY PENSION SCHEME

PART R

TAXES

Prohibition on payments which would give rise to liability for certain taxes

- 101 Nothing in the scheme authorises any payment from the Pension Fund if making that payment would give rise to liability for a scheme sanction charge (see section 239 of the 2004 Act) or a de-registration charge (see section 242 of the 2004 Act).
Any payment which would, but for this rule, be made under the scheme is not to be made.