Changes to legislation: There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Paragraph 64. (See end of Document for details)

## SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

## PART J

#### SURVIVING PARTNERS AND CHILDREN

### CHAPTER 3

## CHILDREN'S PENSIONS

#### Payment of children's pension

- 64 (1) A children's pension is payable—
  - (a) from the start of the first period in respect of which rule 62(1) requires it to be paid, and
  - (b) during the rest of that period (and any subsequent period in respect of which that rule requires it to be paid).
  - (2) It is for the Fund trustees to decide to who a children's pension (or any part of it) is to be paid.
  - (3) Where a children's pension (or any part of it) is paid to a person other than the eligible children in respect of whom it is paid (the "intended beneficiaries"), the recipient must—
    - (a) apply such proportion of the amount paid as the Fund trustees may direct for the benefit of each intended beneficiary, or
    - (b) where no direction is made, apply the amount paid (without discretion) for the benefit of the intended beneficiaries.
  - (4) If the recipient does not so apply a pensions payment (or any part of it), the Fund trustees may—
    - (a) recover the misappropriated amount from the recipient, and
    - (b) take such action as they think fit in order to ensure that any recovered amount is applied for the benefit of the intended beneficiary.

For example, the Fund trustees may deduct an amount equal to the misappropriated amount from any future amount to be paid to the recipient under the scheme.

(5) The Fund trustees may withhold payment of a children's pension (or any part of it) if they are not satisfied that arrangements are in place to ensure that it will be applied for the benefit of the intended beneficiary.

Any withheld amounts are to be paid as soon as the Fund trustees are satisfied that such arrangements are in place.

- (6) Pension payments need not begin unless the Fund trustees have received—
  - (a) notice of an eligible child's entitlement, and
  - (b) such information as they may reasonably require—
    - (i) about the eligible child's entitlement to any other pension,

- (ii) to calculate their liability for a lifetime allowance charge or any other tax,
- (iii) to make the payments.

This rule does not affect the date from which a children's pension is payable.

(7) Pension payments are to be made monthly in arrears (or in other instalments of no longer than one year as the Fund trustees may determine).

# Changes to legislation:

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Paragraph 64.