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*Status: This is the original version (as it was originally enacted).*

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SCHEDULE 1  
SCOTTISH PARLIAMENTARY PENSION SCHEME

**PART R**

TAXES

*Deductions for tax arising on lump sum payments*

- 99 Any tax due under section 205 of the 2004 Act in respect of a short service lump sum (see rule 72) is to be deducted from that sum before it is paid.