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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: 2004 Act terms. (See end of Document for details)

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## SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

### PART R

#### TAXES

##### *2004 Act terms*

- 96 In this Part—
- “the 2004 Act” means the Finance Act 2004 (c. 12),
  - “event” means a benefit crystallisation event listed in the table in section 216 of the 2004 Act,
  - “lifetime allowance charge” has the meaning given by section 214 of the 2004 Act,
  - “scheme administrator” means the scheme administrator of the scheme for the purposes of section 217 of the 2004 Act (see sections 270 to 274 of the 2004 Act), and
  - “unauthorised charge” means an unauthorised payments charge (see section 208 of the 2004 Act) or an unauthorised payments surcharge (see section 210 of the 2004 Act).

**Changes to legislation:**

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: 2004 Act terms.