
Changes to legislation: There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009.
Cross Heading: Prohibition on payments which would give rise to liability for certain taxes. (See end of Document for details)

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.

Changes to legislation:

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Prohibition on payments which would give rise to liability for certain taxes.