

*These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009*

# **SCOTTISH PARLIAMENTARY PENSIONS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Schedule 3 transitional Provisions and Savings***

##### ***Paragraph 23: Disapplication of scheme modifications***

562. Following the passing of the Finance Act 2004, the HMRC Commissioners exercised the powers given to them by paragraph 3 of Schedule 36 to make regulations modifying the rules of registered pension schemes<sup>1</sup> to enable schemes to operate under the new tax regime prior to a formal change in their rules.
563. The modifications made by the Regulations continue in force for a transitional period until the end of the 2010-2011 tax year or until amendments are made to scheme rules which specifically state that the modifications no longer apply to the scheme rules (paragraph 3 of Schedule 36). The Act makes provision in each area covered by the Regulations and paragraph 23 accordingly specifically disapplies the 2006 modification Regulations<sup>2</sup> from new rules day.

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**1** The Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006 (S.I. 2006/364)  
**2** S.I. 2006/364