Status: This is the original version (as it was originally enacted).

SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

PART R

TAXES

Reduction of benefits which would otherwise attract unauthorised charge

- Where an unauthorised charge would (but for this rule) arise in respect of any payment from the Pension Fund, that payment must be—
 - (a) reduced to an amount just below the amount which would otherwise cause that charge to arise, or
 - (b) where no such reduction is possible, withheld in accordance with rule 101.