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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009.  
Cross Heading: Reduction of benefits which would otherwise attract unauthorised charge. (See end of Document for details)

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SCHEDULE 1  
SCOTTISH PARLIAMENTARY PENSION SCHEME

**PART R**

TAXES

*Reduction of benefits which would otherwise attract unauthorised charge*

- 100 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Reduction of benefits which would otherwise attract unauthorised charge.