

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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part F Pensions

Rule 40: Duration of scheme pension

155. Rule 40(1) makes pension payable from the first day that the individual is entitled to receive it. Under rule 40(3), pension is paid for the remainder of their life (subject to exceptions under rule 41). The entitlement date applies whether or not the individual complies with rule 40(2). Under rule 40(2), before the individual entitled to a pension is able to receive any payments they should first (a) notify the Fund trustees that payments should begin, and (b) give the trustees such information as they require.
156. The required information under rule 40(2)(b) covers other entitlements to pensions the individual has and other information required to calculate any tax liability.
157. Rule 40(4) requires pensions to be paid monthly in arrears but also provides the Fund trustees with discretion to pay by other instalments subject to a minimum of at least one instalment per year.