

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 L 5 Year Guarantee

Rule 71: Guaranteed pension where scheme pensioner dies aged 75 or over with no surviving partner

294. The Finance Act 2004 under the provisions (see paragraph 272 and footnote 17) restricts payments of “defined benefits lump sum death benefit” to pension scheme members who have not reached age 75. This affects what can be paid under the 5 year guarantee for those who die leaving no surviving partner who are aged over 75 years. Rule 71 makes provision for payments in such circumstances.
295. Rule 71(1) provides for a scheme pension to be paid following the death of a scheme pensioner aged 75 or over for the remainder of their initial pension period when they do not leave a surviving partner. The instalments of pension continue to the end of the initial pension period, payable to the ‘deceased’s personal representatives.
296. Under rule 71(2), any instalments of pension paid under this rule will be reduced by the amount of any children’s pension paid during the same period.