
Status: This is the original version (as it was originally enacted).

SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

PART J

SURVIVING PARTNERS AND CHILDREN

CHAPTER 2

PARTNER'S PENSION ETC.

Partner's trivial lump sum

61 (1) The Fund trustees may pay a lump sum (a “partner’s trivial lump sum”) to an individual who is entitled to a partner’s pension if the following conditions are met—

<i>Condition 1</i>	The individual applies to the Fund trustees for payment of a partner’s trivial lump sum instead of a partner’s pension.
<i>Condition 2</i>	No payment relating to the deceased has been made to the individual by way of— (a) a partner’s pension, or (b) a death in service lump sum.
<i>Condition 3</i>	The individual is not entitled to receive pension payments under rule 69.
<i>Condition 4</i>	The Fund trustees are satisfied that, if paid, the partner’s trivial lump sum would be a “trivial commutation lump sum death benefit” for the purposes of Part 2 of Schedule 29 to the Finance Act 2004 (c. 12).

- (2) The amount of a partner’s trivial lump sum is to be an amount equal to the value of the individual’s scheme benefits (as determined by the Fund trustees).
- (3) Such a determination must be—
- (a) certified by the scheme actuary, or
 - (b) made in accordance with guidance or tables prepared by the scheme actuary.
- (4) Payment of a partner’s trivial lump sum extinguishes all the individual’s rights to receive scheme benefits in respect of the deceased.