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Changes to legislation: There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Deductions for tax arising on lump sum payments. (See end of Document for details)

SCHEDULE 1 SCOTTISH PARLIAMENTARY PENSION SCHEME

PART R

TAXES

Deductions for tax arising on lump sum payments

Any tax due under section 205 of the 2004 Act in respect of a short service lump sum (see rule 72) is to be deducted from that sum before it is paid.

Changes to legislation:

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Deductions for tax arising on lump sum payments.