SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 8

Payment of benefits

CHAPTER 3

Payment of lump sums

Member declaration

161.—(1) The scheme manager may not pay a member a lump sum under this Chapter unless the member declares in writing that, on payment of the lump sum, paragraph 3A of Schedule 29 to FA 2004(**1**) would not apply.

(2) The declaration must be—

(a) signed by the member;

(b) in a form specified by the scheme manager; and

(c) provided by a date determined by the scheme manager.

(**1**) Paragraph 3A of Schedule 29 was inserted by section 159 of the Finance Act 2006 (c.25).