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## SCHEDULE 1

## AMENDMENT OF THE FIREFIGHTERS' PENSION (WALES) SCHEME (WALES ONLY)

- 11. In rule B8 (commutation small pensions)—
  - (a) in paragraph (1), for the words from "does not exceed" to the end, substitute "does not exceed the commutation limit for the purposes of Part 1 of Schedule 29 to the Finance Act 2004 (lump sum rule)(1), the fire and rescue authority may commute the pension for a lump sum."; and
  - (b) in paragraph (2), for "gratuity", substitute "lump sum".

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<sup>(1)</sup> As to the lump sum rule, see section 166 of the Finance Act 2004. As to the commutation limit, see paragraph 7(4) of Part 1of Schedule 29 to that Act.