

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”.

(1) 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 1 of Schedule 29 to that Act.