
Changes to legislation: There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Payment of lifetime allowance charge by scheme administrator. (See end of Document for details)

SCHEDULE 1
SCOTTISH PARLIAMENTARY PENSION SCHEME

PART R

TAXES

Payment of lifetime allowance charge by scheme administrator

- 97 (1) The scheme administrator may pay a lifetime allowance charge for which the administrator is liable under section 217 of the 2004 Act.
- (2) But such a payment may be made only if the individual with whom the scheme administrator is jointly and severally liable—
- (a) requests the scheme administrator to make the payment on or before the date of the event in respect of which the lifetime allowance charge arises, and
 - (b) pays the amount concerned to the scheme administrator on or before that date.

Changes to legislation:

There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Payment of lifetime allowance charge by scheme administrator.