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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**The Firefighters' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015**

**PART 4**

**Modification of tax regime**

**Annual allowance charge**

**14.**—(1) This regulation applies to a person (P), who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of a lower tier ill-health pension under the new scheme.

(2) Section 234 of the Finance Act 2004<sup>(1)</sup> (defined benefits arrangements) is modified in its application to P as specified in paragraph (3).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the lower tier ill-health pension, the element of the lower tier ill-health pension that represents pensionable service in the old scheme is not to be counted as being part of the closing value.

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<sup>(1)</sup> Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act 2011 (c.11).