
STATUTORY INSTRUMENTS

1999 No. 1082

The Scotland Act 1998 (Transitory and Transitional Provisions)
(Scottish Parliamentary Pension Scheme) Order 1999

PART N

REFUNDS

Deduction of tax from refunds of contributions

N3. On making any repayment of contributions (including interest on contributions) under article N1, the Parliamentary corporation shall be entitled to deduct from the repayment any tax to which it may become chargeable under section 598(2) of the Taxes Act 1988 (charge to tax: repayment of employee's contributions).