

These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009

SCOTTISH PARLIAMENTARY PENSIONS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part M Short Service Refunds

Deductions of tax from refunds

301. Rule 99 is also relevant to Part M as it provides that any short service refund lump sum payable under Part M should be reduced to cover any tax paid by the Fund trustees in respect of the refund in accordance with section 205 of the Finance Act 2004.