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 P Pension Sharing

Rule 93: Death before implementation of pension credit

397. Rule 93 applies when a pension credit member dies in the period before the Fund trustees have discharged the pension credit order either by making an external transfer to a separate scheme or an internal transfer by conferring pension credit member rights on the individual. In these circumstances the default position of the general law is stated in the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000¹ to be the retention of the entire value of the pension credit by the scheme trustees. However, this can be varied and the rules provide that the Fund trustees may pay a lump sum to the individual's personal representatives up to a maximum of 25% of the value of the pension credit.