
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 42

**The Teachers' Superannuation
(Scotland) Amendment Regulations 2011**

Amendment of regulation J9

16. In regulation J9 (commutation of benefits)—

- (a) in paragraph (1) for “Finance Act 2004” substitute “2004 Act or falls within regulation 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009(1)”; and
- (b) in paragraph (3) for “Finance Act 2004” substitute “2004 Act”.