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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 347**

**The Local Government Pension Scheme (Miscellaneous Amendments) (Scotland) Regulations 2012**

**Amendment of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008**

**12.** In regulation 39 (commutation: small pensions), for paragraph (1) substitute—

“(1) Any authorised payments within the meaning of section 164 (authorised member payments) of the Finance Act 2004<sup>(1)</sup> (“the 2004 Act”) listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of the 2004 Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of that Act; or
- (c) a commutation payment under regulation 6 (payment after relevant accretion) of the Registered Pensions Schemes (Authorised Payments) Regulations 2009<sup>(2)</sup>.”.

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(1) 2004 c.12; section 164 was amended by the Finance Act 2006 (c.25), the Finance Act 2008 (c.9), the Finance Act 2009 (c.10) and the Finance Act 2011 (c.11).  
(2) S.I. 2009/1171.