

*Status: Point in time view as at 25/07/2003.*

*Changes to legislation: Finance Act 1999, Cross Heading: Relevant statutory schemes is up to date with all changes known to be in force on or before 25 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 5

#### SCOTTISH PARLIAMENT AND DEVOLVED ASSEMBLIES: EXEMPTIONS AND RELIEFS

##### *Relevant statutory schemes*

- 5 (1) In section 611A of the Taxes Act 1988 (definition of relevant statutory scheme), for subsection (1) substitute—

“(1) In this Chapter any reference to a relevant statutory scheme is to—

- (a) a statutory scheme established before 14th March 1989, or
- (b) a statutory scheme established on or after that date and entered in the register maintained by the Board for the purposes of this section, or
- (c) a parliamentary pension scheme.”

- (2) At the end of that section add—

“(5) In subsection (1)(c) “parliamentary pension scheme” means—

- (a) the Parliamentary pension scheme within the meaning of the <sup>M1</sup>Parliamentary and other Pensions Act 1987;
- (b) any pension scheme established for members of the Scottish Parliament under section 81(4) of the Scotland Act 1998;
- (c) any pension scheme established for members of the Welsh Assembly under section 18(2) of the Government of Wales Act 1998;
- (d) any pension scheme established for members of the Northern Ireland Assembly under section 48(2) of the Northern Ireland Act 1998;
- (e) the pension scheme established for members of the European Parliament under section 4 of the <sup>M2</sup>European Parliament (Pay and Pensions) Act 1979;
- (f) the pension scheme established under section 3 of the <sup>M3</sup>Ministerial Salaries and Members’ Pensions Act (Northern Ireland) 1965;
- (g) the pension scheme established under the <sup>M4</sup>Assembly Pensions (Northern Ireland) Order 1976.”

#### Marginal Citations

- M1** 1987 c.45.
- M2** 1979 c.50.
- M3** 1965 c.18(N.I.).
- M4** S.I. 1976/1779.

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