

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

GLOSSARY OF TERMS AND STATUTES USED IN THE NOTES

3. When the following abbreviated expressions are used throughout these notes their full citation is as shown below. In some places, to assist the reader, the full phrase or title is used.

“the 1993 Act”	The Pension Schemes Act 1993 (c.48).
“the 1995 Act”	The Pensions Act 1995 (c.26).
“the 1998 Act”	The Scotland Act 1998 (c.46).
“the 1999 Act”	The Welfare Reform and Pensions Act 1999 (c. 30).
“the 1999 pensions order”	The Scotland Act 1998 (Transitory and Transitional Provisions) (Scottish Parliamentary Pension Scheme) Order 1999 (No. 1082).
“the Finance Act 2004”	The Finance Act 2004 (c.12).
“the Pensions Act 2004”	The Pensions Act 2004 (c.35).
“Annual Allowance”	The HMRC limit which sets the maximum value of benefits that an individual is allowed to accrue annually tax-free from contributions to registered pension schemes. The annual allowance provisions are in sections 227-238 of the Finance Act 2004 and the limit for 2007-8 is £225,000.
“AVC scheme”	The facility for additional pension savings and benefits which are available through the additional voluntary contribution part of the scheme (previously there was a statutory requirement for occupational schemes to have an additional voluntary contribution facility in terms of section 111 of the Pension Schemes Act 1993, now repealed). The rules in respect of the AVC scheme are set out in Part R and Schedule 6 of the 1999 pensions order.
“the Civil Partnership Act”	The Civil Partnership Act 2004 (c.33)

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“FM/PO scheme”	The separate pension scheme for the First Minister and Presiding Officer established by the 1999 pensions order.
“HMRC”	Her Majesty’s Revenue and Customs.
“Lifetime Allowance”	The HMRC limit which sets the maximum value of benefits that an individual is allowed to accrue tax-free from registered pension schemes in the course of their lifetime. The lifetime allowance provisions are in sections 214-226 of the Finance Act 2004 and the limit for 2008/09 is £1.65 million.
“new rules day”	The first day of the first month following the date which occurs six months after Royal Assent. (see section 5(3) of the Act).
“new scheme rules”	The rules contained in Schedule 1 to the Act.
“office-holder”	Holders of pensionable offices, defined in rule 22(2) of Schedule 1 to the Act, as that of Presiding Officer, deputy Presiding Officer, one of the Scottish Ministers (this includes the First Minister, Ministers appointed under section 47 of the 1998 Act, the Lord Advocate and the Solicitor General for Scotland) or junior Scottish Ministers (appointed under section 49 of the 1998 Act).
“participating members”	The participating MSP members and office-holder members as defined in Rule 109 of Schedule 1 to the Act. See also “deferred pensioners” and “scheme pensioners”, also defined in rule 109, who together with participating members form the different categories of members of the scheme.
“SPCB”	Scottish Parliamentary Corporate Body.
“SSRB”	Senior Salaries Review Board.
“the Committee”	Scottish Parliamentary Pension Scheme Committee.
“the Grants Order”	The Scotland Act 1998 (Transitory and Transitional Provisions) (Grants to Members and Officeholders) Order 1999 (No. 1081).
“the Pension Fund”	The Scottish Parliamentary Contributory Pension Fund that was established by article B1 of the 1999 pensions order.
“the report”	Report by the Scottish Parliamentary Pension Scheme Committee published on 29 May 2008, (1 st Report 2008, SP Paper 103) which contained its recommendations and draft Act.

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“the scheme” or “the SPPS”	The existing Scottish Parliamentary Pension Scheme established by and the rules of which are contained within the 1999 pensions order.
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