
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 444

The Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Amendment Regulations 2000

Amendment of 1995 Regulations

9.—(1) In paragraph 7(1) of the Schedule, for the word “If” there shall be substituted “Subject to paragraph 7A, if”.

(2) After paragraph 7 of the Schedule there shall be inserted the following paragraph—

“7A. Where—

- (a) a participator joined the Scottish Teachers' Superannuation Scheme under the Teachers Superannuation (Scotland) Regulations 1977 or the Superannuation Regulations on or after 1st September 1991;
- (b) the participator's election under regulation 4 or, if more than one, his first election, takes effect on or after 1st February 2001; and
- (c) the participator's earnings in his first year of pensionable employment do not exceed one-quarter of the permitted maximum under section 590C of the Taxes Act(1), the permitted amount shall be G as defined in paragraph 7.”.

(1) Section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraph 4(a) and amended by the Finance Act 1993 (c. 34), sections 107(4), (5) and (8).