

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations consolidate the Regulations revoked by regulation J10 and Part I of Schedule 13, namely the Teachers' Superannuation (Scotland) Regulations 1992 (S.I. 1992/280, as amended) (the '1992 Regulations') and certain amending instruments. In addition to minor and drafting alterations, these Regulations make the changes of substance which are shown in the table below. References in the second column are to the 1992 Regulations, as amended.

Tables of Derivations and Destinations have been prepared identifying individual regulations in the 2005 consolidated Regulations with the equivalent provisions in the superseded Regulations and vice versa. Copies of the Tables may be obtained from the Scottish Public Pensions Agency (Policy Branch), 7 Tweedside Park, Tweedbank, Galashiels, TD1 3TE. The Tables have been prepared to assist readers of the Regulations and do not have any legal effect.

**Table**

<i>Consolidated provision of these Regulations</i>	<i>Revoked provision of the 1992 Regulations</i>	<i>Subject</i>	<i>Changes</i>
B6, C1, C2, D1, E24, E29, E34, J4 and Schedule 1	B5, C1, C1A, D1, E19, E24, E29, H3 and Schedule 1	Paternity and adoption leave	Paternity and adoption leave are equated with maternity leave.
B6(1)(c)	B5	Maternity pay	Provision reflects that an employee may be entitled to contractual remuneration in addition to statutory entitlement.
—	B6(5) and B7(7)	Certain elections under the Teachers' Superannuation (Scotland) Regulations 1977 (S.I. 1977/1360, as amended) are deemed made under the 1992 Regulations	Omission of obsolete provision.
C1(8)	—	Definition of comparable British service for purposes of regulation C1(7)	For the purposes of the earnings cap, comparable British service shall not include service in the Channel Islands or Isle of Man.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Consolidated provision of these Regulations</i>	<i>Revoked provision of the 1992 Regulations</i>	<i>Subject</i>	<i>Changes</i>
–	C3(15)	Definition of “further election” and “previous election”	Omission of obsolete provision.
–	C6, C7, D5, D6 F2, Schedule Part IV, Schedule 11 Part II	War service	Omission of obsolete provisions.
C15(1)(c)	C14(1)(b)	Contributions to be deducted from salary	Omission of Part III of Schedule 4 to the 1992 Regulations. Method C is not available after 20th November 2000.
D3(1) & (3)	D3(1) & (1B)	Determination of reckonable service and lump sum	Omission of Part III of Schedule 4 to the 1992 Regulations. Method C is not available after 20th November 2000.
E6(1)	E5(1)	Entitlement to payment of retirement benefits	Omission of grounds of entitlement relating to paras (5) (8) of Schedule 8 to the 1992 Regulations consequent on simplification of Schedule 8 by these Regulations.
E7(5)	E6(5)	Calculation of retirement benefit	Omission of spent provision.
–	E7(4)	Calculation of lump sum where resignation predates 22nd October 1996	Omission of spent provision.
E24(1)(c)	E19(1)(c)	Death grants	Clarification of entitlement to death grants.
–	E30(3)	Service before 1st October 1956	Omission of obsolete provision.
G2(1)	F3(2)	Transfer values	Reinstatement of provision erroneously repealed by <a href="#">S.I. 1997/676</a> regarding requirements for written notice.
J1(1)(d)	H1(1)(d)	Reduced salary	Omission of spent provision.

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<i>Consolidated provision of these Regulations</i>	<i>Revoked provision of the 1992 Regulations</i>	<i>Subject</i>	<i>Changes</i>
J2(2)	H1A(2)(ii)	Winding down employment	Omission of spent provision.
J9(5)	H7(5)	Permitted maximum	Increase in line with current Regulations.
Schedule 2 para 1	Schedule 2 para 1	Exceptions from pensionable employment	Omission of obsolete reference to certain agricultural colleges.
—	Schedule 4 Part III Method C and regulation C5(13)	Calculation of past added years contributions	Omission of Part III of Schedule 4 to the 1992 regulations. Method C is not available after 20th November 2000.
Schedule 8	Schedule 8	Periods making up qualifying service	Simplification of Schedule 8 by omission of certain specified employments.