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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 292**

The Teachers' Pension Scheme  
(Scotland) (No. 2) Regulations 2014

PART 5

Retirement benefits for teachers

CHAPTER 3

Phased retirement

**Meaning of “entitlement day” (phased retirement pension)**

- 89.** The entitlement day for a phased retirement pension is—
- (a) if a person (P) meets the reduced annual rate condition, the day on which the reduced annual rate takes effect; or
  - (b) if P meets the new employment condition, the day on which P enters a new employment.