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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 146**

**The Teachers' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015**

**PART 5**

**Modification of short service benefit provisions**

**Short service benefit**

**16.**—(1) This regulation applies to a person (P) to whom—

- (a) regulation 71(a) of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 (meaning of “actuarial adjustment”) applies; and
- (b) regulation 70 of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 (meaning of “standard reduction”) does not apply.

(2) For the purposes of the requirements in sections 71, 72, 74 and 75 of the 1993 Act<sup>(1)</sup> and in any subordinate legislation made under Chapter 1 of Part 4 of that Act, as they apply in relation to P and the calculation of P's benefits under the provisions of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 specified in paragraph (3), any difference—

- (a) between P's entitlement to benefits and any active member's entitlement to benefits; or
- (b) between the computation of P's benefits and any computation of benefits of an active member,

is ignored.

(3) The provisions of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 referred to in paragraph (2) are—

- (a) regulation 93 (annual rate of phased retirement pension);
- (b) regulation 99 (annual rate of premature retirement pension);
- (c) regulation 102 (annual rate of early retirement pension);
- (d) regulation 180(b)(iii) (contributions under Schedule 2); and
- (e) Part 4 of Schedule 2 (election to buy out the standard reduction).

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<sup>(1)</sup> 1993 c.48. Section 71 was amended by section 263(1) of the Pensions Act 2004 (c.35) and by section 27 of, and paragraphs 18 and 19 of Schedule 8 to, the Public Service Pensions Act 2013 (c.25). Section 72 was amended by section 263(2) of the Pensions Act 2004.