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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 146**

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

**PART 3**

**Modification of early leaver and other provisions**

**Preservation of benefit**

7.—(1) Chapter 1 of Part 4 of the 1993 Act (protection for early leavers: preservation of benefit under occupational scheme) is modified as follows in relation to P.

(2) In the application of that Chapter to the old scheme—

- (a) in section 70(1) (interpretation), in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
- (b) in section 71(1) (basic principle as to short service benefit)—
  - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
  - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
  - (iii) a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme;
  - (iv) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;

- (c) in section 71(5), a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme;
  - (d) in section 71(7)(a), the reference to P's pensionable service under the scheme is to be taken as a reference to P's pensionable service either for the old scheme or for the old and new schemes taken together; and
  - (e) in sections 72(2) (no discrimination between short service and long service beneficiaries), 74(6) and (7) (computation of short service benefit), 75(3) and (4) (credits) and 76(1) and (3) (pension increases), a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme.
- (3) In the application of that Chapter to the new scheme—

- (a) in section 70, in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
- (b) in section 71(1)—
  - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
  - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
  - (iii) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;
- (c) in section 71(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the new scheme or for the old and new schemes taken together; and
- (d) in section 74(6), in relation to pensionable service which is terminated, the reference to the beginning of that service is to be taken as a reference to the beginning of pensionable service under the old scheme.