
STATUTORY INSTRUMENTS

1999 No. 1082

**The Scotland Act 1998 (Transitory and Transitional Provisions)
(Scottish Parliamentary Pension Scheme) Order 1999**

**PART A
PRELIMINARY**

Citation and commencement

1. This Order may be cited as the Scotland Act 1998 (Transitory and Transitional Provisions) (Scottish Parliamentary Pension Scheme) Order 1999 and shall come into force on 6th May 1999.

Interpretation

2.—(1) In this Order—

“the Taxes Act 1988” means the Income and Corporation Taxes Act 1988⁽¹⁾;

“actual period of reckonable service as a participating member”, “actual period of reckonable service as a participating office holder” and “actual period of reckonable service as a participant” have the meanings given in article E1;

“added year” means a period of reckonable service as a participating member purchased under article Q1 and Schedule 5, including a part of a year expressed in days and any future added year;

“aggregate period of reckonable service as a participating member”, “aggregate period of reckonable service as a participating office holder” and “aggregate period of reckonable service as a participant” have the meanings given in article E2;

“appropriate personal pension scheme” means a personal pension scheme which is for the time being specified in an appropriate scheme certificate issued by the Secretary of State under regulations made under section 7 of the Pension Schemes Act 1993⁽²⁾;

“the AVC Scheme” means that part of the Scheme providing for additional voluntary contributions as set out in Part R and Schedule 6;

“basic or prospective pension or pensions” has the meaning given in article K5;

“contracted-out rights”, in relation to a participant, mean his section 9(2B) rights, as defined in regulation 1(2) of the Occupational Pension Schemes (Contracting-out) Regulations 1996⁽³⁾;

“contracted-out scheme” means an occupational pension scheme which is for the time being specified in a contracting-out certificate issued by the Secretary of State under regulations made under section 7 of the Pension Schemes Act 1993;

(1) 1988 c. 1.

(2) 1993 c. 48.

(3) S.I. 1996/1172; the definition of “section 9(2B) rights” was substituted by S.I. 1997/786, Schedule 1, paragraph 4(2).

“contribution”, (except in the expression “contributions equivalent premium”), means any amount deducted from salary and paid into the Fund under article D1 and any reference to the payment of a contribution shall be construed accordingly;

“contributions equivalent premium” means a premium payable under section 55(2) of the Pension Schemes Act 1993;

“deferred pensioner” means a person who—

- (a) having been but having ceased to be a participant; and
- (b) having accrued rights to a pension from the Fund,

is not, or was not at his death, yet entitled to receive a pension from the Fund;

“effective resolution” means a resolution of the Parliament relating to the remuneration of members which is not framed as an expression of opinion, and where there are at any time two or more such resolutions in force they shall be read together;

“election” includes notification under section 10(3) of the Scotland Act 1998, and “elected” shall be construed accordingly;

“eligible child” has the meaning given in article K2(5);

“final salary” shall be construed in accordance with article F3(2);

“fraction of a year” means part of a year of reckonable service expressed as the proportion borne by the number of days in that part to 365, and “fraction of an added year” shall be construed accordingly;

“the Fund” means the Scottish Parliamentary Contributory Pension Fund established under the Scheme;

“interest” (where the reference is to the payment of any sum with interest) means compound interest at the rate of four per cent per annum, calculated with annual rests;

“a member’s salary” means the annual salary of a member of the Parliament at the rate specified in or determined under the Scotland Act 1998 (Transitory and Transitional Provisions) (Salaries and Allowances) Order 1999(4), or by or under an Act of the Scottish Parliament or an effective resolution which is for the time being in force;

“normal retirement date” means the date on which a participant reaches the age of 65;

“office holder” has the meaning given in article C2(3);

“office holder’s salary” means the annual salary payable to a person in respect of his tenure of a qualifying office;

“opted-out member” has the meaning given in article C3(4);

“opted-out office holder” has the meaning given in article C4(4);

“overseas fund or scheme” means a fund or scheme which is established outside the United Kingdom and wholly or primarily administered outside the United Kingdom;

“participant” means a person making contributions to the Fund, and may be either a participating member or a participating office holder or both a participating member and a participating office holder;

“participating member” means a person making contributions to the Fund deducted from his member’s salary (or who is excused from making such contributions because his aggregate period of reckonable service exceeds that which would give rise to the maximum pension allowed in respect of him under the Scheme);

“participating office holder” means a person making contributions to the Fund deducted from his office holder’s salary;

“pension” does not include an allowance or gratuity;

“pensioner” means a person entitled to receive a pension from the Fund, and may be either a pensioner member or a pensioner office holder or both a pensioner member and a pensioner office holder;

“pensioner member” means a person entitled to receive a pension from the Fund (including an early retirement pension or an ill-health pension) in respect of his service as a member of the Parliament;

“pensioner office holder” means a person entitled to receive a pension from the Fund (including an early retirement pension or an ill-health pension) in respect of his service as an office holder;

“period of tenure of a qualifying office” has the meaning given in article C2(2);

“permitted maximum” for any tax year means the figure specified for that tax year in an order made under section 590C of the Taxes Act 1988(5);

“qualifying office” has the meaning given in article C2(3);

“relevant date” means the relevant date for the determination under any provision of the Scheme of the pension of a person;

“the Scheme” means the pension scheme constituted by this Order;

“tax year” means a year beginning on the 6th April in any year and ending on the following 5th April;

- (2) In this Order, except where the context otherwise requires—
- (a) a reference to a numbered article or Schedule is a reference to the article of, or the Schedule to, this Order so numbered; and
 - (b) a reference in an article or Schedule to a numbered paragraph is a reference to the paragraph of that article or Schedule so numbered.

Period of application of this Order

A3. This Order shall apply until the coming into force of provision for the payment of pensions made by the Parliament in accordance with section 81(3) of the Scotland Act 1998.