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STATUTORY INSTRUMENTS

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**1999 No. 1082**

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

**PART N**

**REFUNDS**

**Refund to contributor**

**N1.**—(1) Subject to paragraphs (3) and (6), contributions paid by a person and not previously refunded to him shall be refunded to him by the Parliamentary corporation, with interest from the dates on which the contributions were paid respectively, if he requests the Parliamentary corporation to refund the contributions to him and, on the date of that request, the conditions specified in paragraph (2) are fulfilled in relation to him.

(2) The conditions referred to in paragraph (1) are that—

- (a) the person has ceased to be a participant;
- (b) his aggregate period of reckonable service as a participant is less than two years; and
- (c) he has not become entitled to a pension under the Scheme.

(3) A person shall not be entitled to a refund of contributions if, in the case of a man, he had ceased to be a participant during or on a date after the end of the tax year in which he attains the age of 65 or, in the case of a woman she had ceased to be a participant during or on a date after the end of the tax year in which she attained the age of 60.

(4) If, after the refund of contributions to him under this article, the person becomes entitled to pay and pays contributions under article D1, he may—

- (a) if he so desires, and makes the repayment before the end of the period of three months beginning with the date on which he becomes so entitled; or
- (b) after the end of that period, if the Parliamentary corporation so allows,

repay to the Parliamentary corporation the sum so paid to him, with interest from the date on which it was paid to him:

Provided that in any tax year the amount of the repayment together with—

- (i) the contributions made by him under article D1; and
- (ii) any contributions made by him under article Q1 or R1; and
- (iii) any other additional voluntary contributions,

shall not exceed the smaller of 15% of his member's salary or his office holder's salary or both and 15% of the permitted maximum; and any sum to be paid to the Parliamentary corporation under this paragraph may, if the Parliamentary corporation so allows, be paid by instalments over such period, not exceeding three years, as the Parliamentary corporation thinks fit.

(5) Any amount (whether of principal or interest) paid by the participant to the Parliamentary corporation under paragraph (4) shall be treated for the purposes of this article as if it were a contribution paid by him at the time when he makes that payment.

(6) The Parliamentary corporation shall deduct from the amount of any contributions which may be repaid to a person in accordance with this article the amount certified by the Secretary of State under section 63(1)(d) of the Pension Schemes Act 1993 in respect of that person.

(7) For the purpose of calculating a person's actual period of reckonable service as a participant, no account shall be taken of any period in respect of which contributions paid by that person have been—

- (a) refunded to him under this article; and
- (b) not subsequently repaid by him to the Parliamentary corporation.

### **Refund after death**

**N2.** Where a person has died—

- (a) without leaving a spouse or eligible child who is, or may become, entitled in respect of that person to receive a pension under article K1 or K2; and
- (b) in circumstances where the conditions specified in article N1(2)(a) and (c) were fulfilled in relation to him, but where he had not made a request for a refund of contributions under that article,

the Parliamentary corporation shall refund to his executors the contributions paid by the participant and not previously refunded to him, with interest from the dates on which the contributions were paid respectively.

### **Deduction of tax from refunds of contributions**

**N3.** On making any repayment of contributions (including interest on contributions) under article N1, the Parliamentary corporation shall be entitled to deduct from the repayment any tax to which it may become chargeable under section 598(2) of the Taxes Act 1988 (charge to tax: repayment of employee's contributions).