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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Cross Heading: Early retirement. (See end of Document for details)

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### SCHEDULE 3 TRANSITIONAL PROVISIONS AND SAVINGS

#### *Early retirement*

- 12 (1) An individual falls within this paragraph if the individual—
- (a) participated in the scheme before the new rules day,
  - (b) accumulates at least 15 years relevant service before the cut-off date, being service which is the total of—
    - (i) any period of service as an MSP during which the individual participated in the scheme (under the 1999 scheme rules or the new scheme rules), and
    - (ii) any period of service as a member of the European Parliament or the House of Commons that is not concurrent with any such period of service as an MSP, and
  - (c) where the individual is under 55, has a “protected pension age” of under 55 in relation to the scheme for the purposes of paragraph 22(8) of Schedule 36 to the Finance Act 2004 (c. 12).
- (2) Rule 46 applies to an individual falling within this paragraph with the following modifications—
- (a) in rule 46(1)(a), for “55” substitute “50”,
  - (b) the proportion of the amount of annual scheme pension attributable to reckonable service accumulated before the cut-off date is to be reduced under rule 46(4) by no more than the appropriate percentage specified in the table set out in schedule 4 to the 1999 pensions order.
- (3) In this paragraph “cut-off date” means the date of the first general election held under Part 1 of the Scotland Act 1998 (c. 46) after the new rules day.

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