SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART D

RECKONABLE SERVICE

Exclusion from reckonable service

- **D2.** The following periods do not count as reckonable service—
 - (a) any period in respect of which contributions made by the teacher have been returned and not repaid to the Scottish Ministers in pursuance of regulation C14;
 - (b) any period in respect of which contributions have not been paid by the teacher unless the Scottish Ministers direct otherwise; and
 - (c) any period in respect of which a transfer value has been paid under regulation G1.