
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 69

**The Teachers' Superannuation (Scotland)
(Miscellaneous Amendments) Regulations 2014**

Substitution of regulation J6B

21. For regulation J6B, substitute—

“Reduction of benefits: annual allowance and lifetime allowance charge

J6B.—(1) This regulation applies where—

- (a) the lifetime allowance charge under section 214 of the 2004 Act⁽¹⁾ arises because a benefit becomes payable to a teacher and the teacher and the Scottish Ministers are jointly and severally liable to the charge; or
- (b) the annual allowance charge under section 227 of the 2004 Act arises in respect of a teacher who serves a notice under section 238A of that Act⁽²⁾.

(2) The Scottish Ministers must pay the charge referred to in sub-paragraph (a) or (b) of paragraph (1) (as the case may be).

(3) The amount of the benefit must be reduced to reflect the amount of the charge in such manner as the Scottish Ministers are to determine, after taking advice from the scheme actuary.”.

(1) The “2004 Act” is the Finance Act 2004 (c.12).

(2) Section 238A was inserted by the Finance Act 2011 (c.11), Schedule 17, paragraph 17.