
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART C

TEACHERS' CONTRIBUTIONS

Deduction, payment and recovery of contributions

C15.—(1) The employer of a teacher in pensionable employment is to deduct from the teacher's salary each month—

- (a) the contributions payable under regulation C3(1);
- (b) any contributions payable under regulation C3(2);
- (c) any additional contributions payable in accordance with Part I of Schedule 4 as a result of an election under regulation C5;
- (d) any additional contributions payable by virtue of regulation C7 or C10; and
- (e) any instalments payable under regulation C14(3),

and any amount not so deducted in any month is to be deducted from the teacher's salary no later than 30th April next following the end of the financial year in which it ought to have been deducted.

(2) If and so far as deductions are not made under paragraph (1), any sum remaining due is to be paid by the teacher to the Scottish Ministers on receipt of a written demand specifying the sum.

(3) If the sum is not paid within 6 weeks after the date of the demand, interest is payable on it at 4 per cent per annum, compounded with yearly rests, from the expiry of the 6 weeks to the date of payment.

(4) Without prejudice to any other means of recovery, any sum due to the Scottish Ministers under paragraph (2) or (3) may be recovered by deducting it from any benefits payable under Part E.

(5) Any sum which is due under regulation C4(2)(a) shall be paid to the Scottish Ministers on receipt of a written demand (without prejudice to the obligation to pay the sums referred to in regulation C4(2)(b)).

(6) Amounts due from a teacher under this Part which are not deductible under paragraph (1) are to be paid by the teacher to the Scottish Ministers.

(7) If any amount to which paragraph (6) applies, except one due under regulation C4, C8 or C14, is not paid within 6 months after the end of the period to which it relates, but remains payable, interest is payable on it at 4 per cent per annum, compounded with yearly rests, from the expiry of the 6 months to the date of payment.