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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 393**

**The Teachers' Superannuation (Scotland) Regulations 2005**

**PART F**

**PENSION SHARING**

**Additional contributions and additional periods**

**F11.**—(1) Subject to paragraph (2), an active member, whose benefits have been made subject to a pension sharing order, shall not be allowed to replace any rights debited to the member as a consequence of the pension sharing order with any rights which the member would not have been able to acquire (in addition to the debited rights) had the pension sharing order not been made.

(2) The provisions of paragraph (1) shall be relaxed if in line with any tax exception or concession, which the Inland Revenue may stipulate in relation to “moderate earners” in accordance with the limits imposed in Schedule 10 to the Finance Act 1999 and any modifications thereto made by the Inland Revenue from time to time under paragraph 18(10) and (11) of that Schedule(1), or otherwise.

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(1) 1999 c. 16, Schedule 10, paragraph 18 is amended by S.I. 2000/1085 and is prospectively repealed by the Finance Act 2004 (c. 12), Schedule 42, Part 3.