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SCOTTISH STATUTORY INSTRUMENTS

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**2007 No. 189**

**The Teachers' Superannuation (Scotland)  
Amendment Regulations 2007**

**Amendment of the Teachers (Compensation for Premature Retirement and Redundancy)  
(Scotland) Regulations 1996**

**101.** After regulation 19A (arrangements for payment of compensation under Part II or IIIB) insert the following—

**“Declaration where lump sum payments are made**

**19B.**—(1) An employing authority may, before paying any lump sum under regulation 5 or 16C require the teacher to whom the payment is to be made to provide a declaration as specified in paragraph (2) by a date determined by the employing authority.

(2) The declaration is a declaration in a form specified by the Scottish Ministers, signed by that teacher, to the effect that paragraph 3A of Schedule 29 to the Finance Act 2004<sup>(1)</sup> does not apply.

(3) Where no such declaration is received by the employing authority by the date referred to in paragraph (1) the employing authority may, in place of the lump sum, pay additional annual compensation representing the value of the lump sum.

(4) The amount of additional compensation referred to in paragraph (3) shall be determined by the Scottish Ministers pursuant to regulation J6A of the Teachers' Superannuation (Scotland) Amendment Regulations 2007<sup>(2)</sup>

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(1) 2004 c. 12; paragraph 3A of Schedule 29 was inserted by the Finance Act 2006 (c. 25), section 159.  
(2) S.S.I. 2007/189.