

## SCHEDULE 2

Regulation 83

### Transitional Provisions and Savings

#### PART 1

##### Transitional Provisions and Savings relating to the Teachers' Superannuation (Scotland) Regulations 2005

1. In this Schedule “the Superannuation Regulations” means the Teachers' Superannuation (Scotland) Regulations 2005.

2. Where, before 1st April 2007, a teacher aged 70 or over was in employment which would have been pensionable but for regulation B6(1) of the Superannuation Regulations, the amendment made to that provision by regulation 5(2) of these Regulations does not have the effect of making pensionable any employment which occurred before 1st April 2007 but after the teacher was age 70.

3. Paragraph (11) of regulation C5 (additional contributions to purchase added years) of the Superannuation Regulations shall (despite regulation 12 of these Regulations) continue to have effect in relation to any election made under that regulation before 1st April 2007.

4.—(1) Regulation C6 (additional contributions to purchase past added years in the case of a deceased teacher) of the Superannuation Regulations shall (despite regulation 12 of these Regulations) continue to have effect in relation to any teacher who died before 1st April 2007.

(2) Where that regulation continues to have effect references in that regulation to regulation C5 shall have effect as references to old regulation C5.

5.—(1) Regulation C8 (additional contributions to purchase current added years) of the Superannuation Regulations shall (despite regulation 14 of these Regulations) continue to have effect in relation to any teacher who left pensionable employment before 1st April 2007.

(2) Where a teacher left pensionable employment before 1st April 2007 but has not made an election before that date that regulation shall have effect as if for paragraph (10) there were substituted—

“(10) An election under this regulation must be made by giving written notice to the Scottish Ministers which must specify the period and must be given before 31st March 2007.”.

(3) Where regulation C8 of the Superannuation Regulations continues to have effect by virtue of sub-paragraph (1)—

(a) paragraph (7) of that regulation shall have effect as if for sub-paragraph (b) there were substituted—

“(b) the percentage is the aggregate of the rate of contributions specified under regulation C3(2) and the required percentage determined in accordance with regulation H3.”; and

(b) paragraphs 1 and 2 of Schedule 3 to the Superannuation Regulations shall continue to apply for the purpose of determining the maximum length of the period in respect of which any election may be made.

6.—(1) Regulation E14 (allocation of part of retirement pension) of, and Schedule 11 to, the Superannuation Regulations shall (despite regulations 34 and 81 of these Regulations) continue to have effect where a declaration was delivered to the Scottish Ministers pursuant to regulation E14(4) of the Superannuation Regulations before 1st April 2007.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

(2) Where the provisions mentioned in sub-paragraph (1) continue to have effect by virtue of that sub-paragraph, regulations E18(2) of the Superannuation Regulations shall have effect without the amendments made by regulation 38(3) and (4)(c) of these Regulations.

7.—(1) Regulation E34 (pensionable salary) of the Superannuation Regulations shall continue to have effect without the amendments made by regulation 54 of these Regulations for the purpose of determining the pensionable salary of a teacher where—

- (a) the teacher’s entitlement to payment of retirement benefits took effect before April 2007; or
- (b) (where the teacher does not fall within sub-paragraph (1)(a)) the teacher ceased to be in pensionable employment before 1st April 2007 and is not at any time in pensionable employment on or after that date before attaining the age of 60.

(2) For the purposes of sub-paragraph (1), a teacher is to be treated as being in pensionable employment during any period for which he or she is paying additional contributions under old regulation C8 or regulation C9 of the Superannuation Regulations.

(3) Where the entitlement of a teacher (other than a teacher falling within sub-paragraph (1)(b)) to payment of retirement benefits took effect on or after 1st April 2007 but before 1st April 2009 the pensionable salary of that teacher shall be the greater of—

- (a) the pensionable salary determined in accordance with regulation E34, or, where applicable, regulation E34A of the Superannuation Regulations; and
- (b) the pensionable salary determined in accordance with regulation E34 of the Superannuation Regulations without the amendments made by regulation 54 of these Regulations.

8. Where, before 1st April 2007, a teacher was in pensionable employment and would but for regulation E35(2)(b) of the Superannuation Regulations have reckonable service in excess of 40 years before attaining the age of 60, the amendment to regulation E35(2) of the Superannuation Regulations made by regulation 56 of these Regulations does not have the effect of increasing reckonable service undertaken before 1st April 2007.

## PART 2

### Transitional Provisions and Savings relating to the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996

9. In this Part “the 1996 Regulations” means the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996.

10.—(1) Regulation 6 (allocation of part of annual compensation) of the 1996 Regulations shall (despite regulation 88 of these Regulations) continue to have effect where a declaration was delivered to the compensating authority (within the meaning of regulation 19A(1) of the 1996 Regulations) pursuant to paragraph (2) of that regulation before 1st April 2007.

(2) Where regulation 6 of the 1996 Regulations continues to have effect pursuant to sub paragraph (1)—

- (a) the references in regulation 6(1)(a) and (2) of the 1996 Regulations to regulation E12 and E5(1)(f) respectively of the Superannuation Regulations shall have effect as references to regulations E14 and E6(6) of the Superannuation Regulations respectively; and
- (b) regulation 8(3) of the 1996 Regulations shall have effect without the amendment made by regulation 90.

## PART 3

### Transitional and Savings Provision relating to the Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995

**11.** Any notice given before 1st April 2007 under regulation 12(6) of the Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995 shall be treated as having been given under that regulation as substituted by regulation 108(5) of these Regulations.