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SCOTTISH STATUTORY INSTRUMENTS

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**2011 No. 52**

**PENSIONS**

**The Teachers' Superannuation (Scotland)  
Amendment (No. 2) Regulations 2011**

*Made* - - - - 27th January 2011  
*Laid before the Scottish  
Parliament* - - - - 1st February 2011  
*Coming into force* - - 1st April 2011

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 9(5) of that Act they have consulted with representatives of education authorities, teachers and such other persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 9(1) of that Act the Treasury has approved the making of these Regulations<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment (No. 2) Regulations 2011 and come into force on 1st April 2011.

**Amendment of the Teachers' Superannuation (Scotland) Regulations 2005**

2. The Teachers' Superannuation (Scotland) Regulations 2005<sup>(3)</sup> are amended in accordance with regulations 3 to 6.

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(1) 1972 c.11; ("the 1972 Act"). Section 9 was amended by sections 4(1), 8(3) and (4), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) ("the 1990 Act"), by section 190 of, and paragraph 7 of Schedule 8 to the Pension Schemes Act 1993 (c.48) and by article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649) and was modified by article 5 of, and Schedule 2(2), paragraph 27 to, the Local Education Authorities and Children's Services Authorities (Integration of Functions) Order 2010 (S.I. 2010/1158). Section 12 was amended by section 10 of the 1990 Act. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

(2) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and remains exercisable by virtue of S.I. 1999/1750; article 2 and Schedule 1.

(3) S.S.I. 2005/393 as amended by S.S.I. 2005/543, 2206/308, 2006/605, 2007/189, 2008/227 and 2011/42.

**Amendment of regulation E6A(12)**

3. In regulation E6A(12) (Eligibility for payment of phased retirement benefits)—
- (a) before the words “In calculating the factor by which” insert—  
“Where the election under regulation C4B was made before 1st April 2011,”;
  - (b) after paragraph (12), insert—  
“(12A) Where the election under regulation C4B was made on or after 1st April 2011, in calculating the factor by which additional benefits referred to in paragraph (11) are to be multiplied pursuant to regulation E7A(3A) or (4)—
    - (a) PI is the prices index for the second month before the month in which the change in pensionable employment occurred; and
    - (b) the definition of X has effect as if for “the date on which the teacher became entitled to payment of retirement benefits” there were substituted “the date of the change in pensionable employment”.

**Amendment of regulation E7A**

4. In regulation E7A(2) (Retirement pension when election has been made under regulation C4B) —
- (a) for “paragraph (3)” substitute “paragraph (3) or (3A)”;
  - (b) in paragraph (3), before the words “The increase is (RI/RE)” insert—  
“Where the election under regulation C4B was accepted before 1st April 2011,”;
  - (c) after paragraph (3) insert—  
“(3A) Where the election under regulation C4B was accepted on or after 1st April 2011, the increase is  $PI1/PI2$  where—
    - PI1 is the prices index for the second month before the month in which the teacher becomes entitled to the part of his or her retirement pension referred to in this regulation; and
    - PI2 is the prices index for the month which includes the start date, as defined in paragraph 1 of Schedule 2A for the election in question.”.

**Amendment of Schedule 1**

5. In Schedule 1 (glossary of expressions)—
- (a) after the definition of “Previous provisions” insert—

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““the Prices Index”	Means, as regards any month, the change in the general level of prices for that month used to determine increases to official pensions for the purpose of the 1971 Act”
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**Amendment of Schedule 2A**

6. In paragraph 18 for sub-paragraphs (a) and (b) substitute—
- “(a) where the election is made in the financial year starting on 1st April 2010 and ending on 31st March 2011, £5,500;
  - (b) where the election is made in any subsequent financial year,  $A \times PI1/PI2$  rounded to the nearest £100 where—

A is the maximum amount of increased retirement pension for the financial year before the financial year in which the election is made (whether determined under this paragraph or under paragraph 19);

PI1 is the prices index for the month of April in the financial year before the financial year in which the election is made; and

PI2 is the prices index for the month of April in the second financial year before the financial year in which the election is made.”.

St Andrew’s House,  
Edinburgh  
20th January 2011

*JOHN SWINNEY*  
A member of the Scottish Executive

We consent

27th January 2011

*ANGELA WATKINSON*  
*JEREMY WRIGHT*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 ("the principal Regulations").

Regulation 3 amends regulation E6A in relation to the re-valuation of additional pension where a member elects to take the additional pension at the same time as a phased retirement pension. The amendment makes provision for additional pension purchased before 1st April 2011 to continue to be re-valued by the Retail Prices Index and for additional pension purchased on or after 1st April 2011 to be re-valued in line with the rate set under the Pensions (Increase) Act 1971.

Regulation 4 amends regulation E7A in relation to the re-valuation of additional pension. The amendment makes provision for additional pension purchased before 1st April 2011 to continue to be re-valued by the Retail Prices Index and for additional pension purchased on or after 1st April 2011 to be re-valued in line with the rate set under the Pensions (Increase) Act 1971.

Regulation 5 inserts a new definition in to Schedule 1 for "the Prices Index".

Regulation 6 amends Schedule 2A to provide for the maximum amount of additional pension that can be purchased to be up-rated in line with the rate set under the Pensions (Increase) Act 1971 from 1st April 2011.