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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 217**

**The Teachers' Pension Scheme (Scotland) Regulations 2014**

**PART 4**

**Pension accounts**

**CHAPTER 3**

**Pension accounts: general**

**Closure of pension accounts on transfer out or repayment of balance of contributions**

**47.** All pension accounts relating to a member (P) (other than a pension credit member's account) must be closed if—

- (a) a transfer payment is made in respect of P's accrued rights under this scheme; or
- (b) P is repaid the balance of contributions under regulation 183.