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STATUTORY INSTRUMENTS

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**1990 No. 383 (S.40)**

**EDUCATION, SCOTLAND**

**The Teachers' Superannuation (Scotland)  
Amendment Regulations 1990**

<i>Made</i>	- - - -	<i>27th February 1990</i>
<i>Laid before Parliament</i>		<i>8th March 1990</i>
<i>Coming into force</i>	- -	<i>1st April 1990</i>

The Secretary of State, in exercise of the powers conferred on him by sections 9 and 12 of the Superannuation Act 1972<sup>(1)</sup> and of all other powers enabling him in that behalf, after consulting with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected by these Regulations as appear to him to be appropriate, in accordance with section 9(5) of that Act, and with the consent of the Treasury<sup>(2)</sup>, hereby makes the following Regulations:

**Citation and commencement**

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 1990.

(2) These Regulations shall come into force on 1st April 1990 and shall have effect from 1st June 1989.

**Salary**

2. In regulation 7 of the Teachers' Superannuation (Scotland) Regulations 1977<sup>(3)</sup>—

(a) in paragraph (1), for the words “(2), (3) and (4)” there shall be substituted the words “(2) to (5)”, and

(b) for paragraph (4) there shall be substituted the following paragraphs:—

“<sup>(4)</sup> Subject to paragraphs (5) and (6), in relation to a teacher who enters reckonable service on or after 1st June 1989, where his salary, calculated in terms of paragraph (1), exceeds the permitted maximum in terms of section 590C of the Income and Corporation

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<sup>(1)</sup> 1972 c. 11.

<sup>(2)</sup> The function was transferred to the Treasury by S.I.1981/1670.

<sup>(3)</sup> S.I. 1977/1360; the relevant amending instrument is S.I. 1989/808.

Taxes Act 1988(4), the excess over that amount shall not be treated as salary for the purpose of these Regulations.

(5) Paragraph (4) shall not apply to a teacher who was in reckonable service before 1st June 1989 and who resumes reckonable service following—

- (a) an absence on maternity leave in respect of which she enjoyed a right to return to work as specified in regulation 49(1)(a)(ii)(5);
- (b) a period of secondment or additional period of absence necessarily attributable to that secondment; and
- (c) in any other case, a break in teaching employment not exceeding one year.

(6) Paragraph (4) shall not apply to a teacher who was in comparable British Service before 1 June 1989 and who enters reckonable service provided there has not been a period of more than one year between cessation of employment in comparable British Service and entering reckonable service.”.

### **Revocation**

3. The Teachers' Superannuation (Scotland) Amendment (No. 2) Regulations 1989(6) are hereby revoked.

St. Andrew's House,  
Edinburgh  
26th February 1990

*Michael B. Forsyth*  
Parliamentary Under Secretary of State, Scottish  
Office

We consent,

27th February 1990

*John M. Taylor*  
*Kenneth Carlisle*  
Two of the Lord Commissioners of Her  
Majesty's Treasury

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(4) 1988 c. 1; section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraph 4.  
(5) Amended by S.I. 1978/1507.  
(6) S.I. 1989/808.

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## EXPLANATORY NOTE

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

These Regulations further amend the Teachers' Superannuation (Scotland) Regulations 1977.

They provide that in relation to teachers who entered reckonable service on or after 1st June 1989, all salary received in excess of a permitted maximum shall not be treated as salary for the purposes of the 1977 Regulations. It will not therefore count for the purposes of either contributions or benefits. This does not apply to teachers who were previously in reckonable service and return to work on or after 1st June 1989 following maternity leave, secondment or an absence not exceeding one year. In addition, it does not apply to teachers who were in employment elsewhere in the British Isles before 1st June 1989, where that employment was pensionable under a public service superannuation scheme for teachers, and who thereafter enter reckonable service in Scotland after a break of not more than one year since the end of that other employment.

The Regulations take effect from 1st June 1989. They thus entirely supersede the Teachers' Superannuation (Scotland) Amendment (No. 2) Regulations 1989 (which came into force on that date and provided the same maximum for the year to 5th April 1990 only). Retrospective effect is authorised by section 12(1) of the Superannuation Act 1972.