
STATUTORY INSTRUMENTS

1999 No. 446

**The Teachers' Superannuation (Scotland)
Amendment Regulations 1999**

Repayment of contributions where an election is not made under regulation G10(1D)

19. After regulation H4 there shall be inserted—

“Repayment of contributions where an election is not made under regulation G10(1D)

H4A.—(1) This regulation applies where—

- (a) a teacher receives such an increase in contributable salary as is mentioned in regulation E29(13), but
- (b) no election under regulation G10(1D) has been made.

(2) Where this regulation applies the Secretary of State shall repay—

- (a) to the teacher who was in pensionable employment a sum equivalent to A-B, and
- (b) to that teacher's last employer before he became entitled to retirement benefits a sum equivalent to C-D.

(3) In paragraph (2) above—

A is the aggregate of the contributions paid by the teacher under regulation C2, C3, C5 or C9 during the relevant period,

B is the aggregate of the contributions which would have been paid under regulation C2, C3, C5 or C9 during the relevant period if the teacher had actually received the salary which he was treated as having received under regulation E29(13),

C is the aggregate of contributions paid by the teacher's employer under regulation G5 during the relevant period, and

D is the aggregate of the contributions which would have been paid by the teacher's employer under regulation G5 during the relevant period if the teacher had actually received the salary which he was treated as having received under regulation E29(13),

and in this paragraph the “relevant period” is the period which started when the teacher received the increase in contributable salary as mentioned in regulation E29(13) and ended when the teacher became entitled to the payment of retirement benefits.”.