
STATUTORY INSTRUMENTS

2016 No. 289

**The Pension Sharing (Miscellaneous
Amendments) Regulations 2016**

Amendments to the Divorce etc. (Pensions) (Scotland) Regulations 2000

7.—(1) The Divorce etc. (Pensions) (Scotland) Regulations 2000⁽¹⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)⁽²⁾, after the definition of “pension arrangement” insert—
““pensioner member” has the meaning given by section 124(1) of the 1995 Act;”.

(3) In regulation 3 (valuation)⁽³⁾—

(a) in paragraph (2)—

(i) for sub-paragraph (a) substitute—

“(a) paragraphs (3) and (4), if the party with pension rights is an active member, a deferred member or a pensioner member of an occupational pension scheme;”;

(ii) omit sub-paragraph (b);

(iii) for paragraph (ii) of sub-paragraph (d) substitute—

“(ii) the rights of the party with pension rights are contained in an insurance policy or annuity contract other than a retirement annuity contract;”;

(b) for paragraphs (3) and (4) substitute—

“(3) Where the party with pension rights is an active member, a deferred member or a pensioner member of an occupational pension scheme, the value of those rights in relation to a category of benefits referred to in section 93(6) of the 1993 Act (category of benefits) must be calculated and verified in accordance with regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations (calculation and verification of cash equivalent), as if—

(a) in the case of benefits other than money purchase benefits, the party with pension rights has made an application for a statement of entitlement under section 93A of the 1993 Act (right to statement of entitlement: benefits other than money purchase) on the date that the request for the valuation was received; or

(b) in the case of money purchase benefits, the party with pension rights has made an application under section 95 of the 1993 Act (ways of taking right to cash equivalent) to take the cash equivalent of those benefits on the date that the request for the valuation was received.

(4) Where the party with pension rights is continuing to accrue rights to benefits in the category of benefits to be valued, paragraph (3) applies as if the party had ceased to accrue rights in that category of benefits on the date that the request for the valuation was received.”;

⁽¹⁾ S.S.I. 2000/112.

⁽²⁾ There are amendments to regulation 2(1) that are not relevant to these Regulations.

⁽³⁾ Regulation 3 was amended by S.S.I. 2008/293.

- (c) in paragraph (5), for “section 94(1)(b) of the 1993 Act” substitute “section 94 of the 1993 Act (right to cash equivalent)”;
- (d) in paragraph (6), for “Chapter IV of Part IV of the 1993 Act by section 93(1)(b) of that Act (scope of Chapter IV)” substitute “Chapter 1 of Part 4ZA of the 1993 Act by section 93(5)(b) of that Act (scope of Chapter 1)”;
- (e) for paragraphs (8) and (10) substitute—
 - “(8) When calculating and verifying a cash equivalent, regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations are to be read as if—
 - (a) in regulation 7—
 - (i) in paragraph (1)(a), the words “and then making any reductions in accordance with regulation 7D” do not appear;
 - (ii) in paragraph (1)(b), the words “regulation 7E” are replaced with “regulation 7E(1) to (3)”;
 - (iii) in paragraphs (2) and (4), the word “trustees” is replaced with “person responsible for the pension arrangement”;
 - (iv) in paragraph (3), the words “trustees are” are replaced with “person responsible for the pension arrangement is”;
 - (v) in paragraph (5), the words “trustees of the scheme in question have” are replaced with “person responsible for the pension arrangement has”;
 - (b) in regulations 7A and 7B, in each place where it appears, the word “trustees” is replaced with “person responsible for the pension arrangement”;
 - (c) in regulation 7C—
 - (i) in paragraph (3), in both places where it appears, the word “trustees” is replaced with “person responsible for the pension arrangement”;
 - (ii) in paragraph (4)(b)(iv), the words “trustees determine” are replaced with “person responsible for the pension arrangement determines”;
 - (d) in regulation 7E—
 - (i) in paragraph (1), the words “trustees have” are replaced with “person responsible for the pension arrangement has”;
 - (ii) in paragraph (2), the word “trustees” is replaced with “person responsible for the pension arrangement”.