SCOTTISH STATUTORY INSTRUMENTS

2000 No. 366

PENSIONS

The Teachers' Superannuation (Scotland) Amendment Regulations 2000

Made - - - -	*10th October 2000*
Laid before the Scottish Parliament - - - -	*18th October 2000*
Coming into force - -	*20th November 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972(**1**) and of all other powers enabling them 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 the Regulations as appear to them to be appropriate, in accordance with section 9(5) of that Act, and with the consent of the Treasury(**2**), hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 2000.

(2) These Regulations shall come into force on 20th November 2000 and shall have effect–

(a) for the purposes of regulation 12, as from 1st September 2000; and

(b) for all other purposes, as from the date of coming into force of these Regulations.

(3) In these Regulations, "the 1992 Regulations" means the Teachers' Superannuation (Scotland) Regulations 1992(**3**).

Amendment of 1992 Regulations

2. The 1992 Regulations shall be amended in accordance with regulations 3 to 12 below.

(**1**) 1972 c. 11; section 9 was amended by section 4(1), 8(3) and (4) and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) and section 12 was amended by section 10 of that 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 (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).

(**3**) S.I. 1992/280, amended by S.I. 1992/1025 and 1597, 1993/490 and 2513, 1994/1715 and 2699, 1995/840, 1670 and 2865, 1997/676, 1998/718, 1644 and 2208 and 1999/446.

Concurrent full-time and part-time service

3. After regulation B2 there shall be inserted the following regulation:–

"**Concurrent full-time and part-time service**

B2A.—(1) Notwithstanding anything in regulation B2, a teacher is not in pensionable employment in respect of any part-time service on or after 20th November 2000 which is additional to concurrent full-time service unless–

(a) he was in part-time service additional to concurrent full-time service immediately prior to 20th November 2000; and

(b) he has continued in such part-time service additional to concurrent full-time service.

(2) A teacher to whom paragraph (1)(a) and (b) apply may elect that such part-time service shall cease to be treated as pensionable employment, and an election for this purpose may be made at any time by giving written notice to the Scottish Ministers and shall have effect from the first day of the month after that in which the notice was given.".

Additional contributions to purchase past added years

4. In regulation C3–

(a) for paragraph (2) there shall be substituted the following paragraph:–

"(2) Subject to paragraphs (4) and (6) to (12), a teacher to whom this regulation applies may elect to pay additional contributions in accordance with–

(a) Part I of Schedule 4 ("Method A"); or

(b) Part II of Schedule 4 ("Method B"),

in order to become entitled to count an additional period ("the past period") as reckonable service.";

(b) in paragraph (6), sub-paragraph (f) shall be omitted;

(c) for paragraph (8) there shall be substituted the following paragraph:–

"(8) Where payment is to be made by Method A, the period during which additional contributions are to be paid ("the contribution period") must satisfy paragraph 2 of Schedule 4.";

(d) in paragraphs (11) and (12), the words "or C" shall be omitted;

(e) paragraph (13A)(**4**) shall be omitted; and

(f) after paragraph (15) there shall be inserted the following paragraph:–

"(16) The provisions of Part III of Schedule 4 to these Regulations ("Method C") shall cease to have effect on or after 20th November 2000 except that they shall continue to apply in respect of any election made by a teacher before that date to pay additional contributions in accordance with those provisions.".

Guaranteed minimum pension

5. After regulation E1 there shall be inserted the following regulation:–

(**4**) Paragraph (13A) was inserted by S.I. 1993/2513.

"**Residual liability for guaranteed minimum pensions and for section 9(2B) rights**

E1A.—(1) This regulation applies where–

(a) a person has exercised his right to a cash equivalent;

(b) the other occupational pension scheme or personal pension scheme into which he has transferred or is in the course of transferring his cash equivalent is not willing or able to accept the cash equivalent of his guaranteed minimum pension or section 9(2B) rights; and

(c) he has not transferred the cash equivalent of his guaranteed minimum pension or section 9(2B) rights into a policy described in section 19(4)(a) of the 1993 Act(**5**) or a separate personal pension scheme.

(2) Where this regulation applies, the person is entitled–

(a) to a pension at a weekly rate equal to his guaranteed minimum from the date on which he attains state pensionable age; or

(b) to a lump sum and a pension in respect of his section 9(2B) rights from the date on which he attains the age of 60,

or to both.".

Family benefits generally

6. In regulation E21(5) for sub paragraph (a) there shall be substituted the following sub-paragraph:–

"(a) his child born during his lifetime or within 12 months of the date of his death, or his adopted child; or".

Actuarial inquiries

7. In regulation G8–

(a) for the title, there shall be substituted the words **"Actuarial inquiries"**;

(b) for paragraph (1) there shall be substituted the following paragraph:–

"(1) The Government Actuary shall, from time to time, make an actuarial inquiry reporting on the position in relation to the account as at the date determined in relation to the inquiry by the Scottish Ministers ("the inquiry reference date").

(1A) In making a determination for the purposes of paragraph (1) the Scottish Ministers shall secure that–

(a) the inquiry reference date for the first inquiry is no later than 31st March 2001; and

(b) the inquiry reference date for each subsequent inquiry is no later than 5 years after the inquiry reference date for the previous inquiry.";

(c) for paragraph (2) there shall be substituted the following paragraph:–

"(2) The Government Actuary shall make a report on the inquiry to the Scottish Ministers as soon as practicable after the inquiry reference date and the Scottish Ministers shall lay the report before the Scottish Parliament .";

(d) for paragraph (3) there shall be substituted the following paragraph:–

"(3) The report shall specify the percentage of the contributable salaries of persons entering pensionable employment on the day after the inquiry reference date at

(**5**) 1993 c. 48.

which contributions should be paid, during the period beginning and ending on dates (following the date of the report) determined by the Scottish Ministers ("the relevant period") so as to defray the cost of the payments of the kinds described in regulation G6(1)(a) to (f) that are likely to be made in respect of them.";

(e) in paragraphs (7) and (8) for "on 1st April following the date of the report" there shall be substituted "on the first day of the relevant period"; and

(f) after paragraph (9) there shall be inserted the following paragraph:–

"(9A) Any determination made by the Scottish Ministers for the purpose of this regulation shall be made with the consent of the Treasury.".

Employers' contributions

8. In regulation G9(1), the words "beginning on the 1st April" shall be omitted.

Modification of provisions relating to actuarial inquiry as at 31 March 1996

9.—(1) In this regulation–

"old regulation G4" means regulation G4 of the 1992 Regulations before the substitution effected by Schedule 1 to the Teachers' Superannuation (Scotland) Amendment Regulations 1997(**6**).

"substitute regulation G1 or G7" means regulation G1 or G7 of the 1992 Regulations after the substitution effected by Schedule 1 to the Teachers' Superannuation (Scotland) Amendment Regulations 1997; and

"the 1996 report" means the report on the actuarial inquiry (including the alternative actuarial inquiry referred to in substitute regulation G7) in relation to the Teachers' Superannuation account as at the end of the financial year ending with 31st March 1996.

(2) In its application (by virtue of substitute regulation G1) to the 1996 report, old regulation G4 shall have effect as if for paragraph (3) there were substituted the following paragraph:–

"(3) The report shall specify the percentage of the contributable salaries of persons entering pensionable employment on the first day of the next financial year at which contributions should be paid during the period beginning and ending on dates determined by the Scottish Ministers with the consent of the Treasury ("the relevant period"), so as to defray the cost of the payments of the kinds described in regulation G3(a) to (e) that are likely to be made in respect of them.".

(3) In paragraph (2) of substitute regulation G1, for "on 1st April next following the date of the 1996 report" there shall be substituted "on such date following the date of the 1996 report as is determined by the Scottish Ministers".

(4) In its application to the 1996 report and the employers' contributions arising from that report, substitute regulation G7 shall have effect as if–

(a) for paragraph (3) there were substituted the following paragraph:–

"(3) The report shall specify the percentage of contributable salaries of persons entering pensionable employment on the first day of the next financial year at which contributions should be paid during theperiod beginning and ending on dates determined by the Scottish Ministers with the consent of the Treasury ("the relevant period") so as to defray the cost of the payments of the kinds described in regulation G6(1)(a) to (f) that are likely to be made in respect of them.";

(**6**) S.I. 1997/676.

(b) in paragraphs (7) and (8) for "on 1st April following the date of the report" there shall be substituted "on the first day of the relevant period"; and

(c) in paragraph (10) the words "which commences on 1st April next following the date of the 1996 report" shall be omitted.

Glossary of expressions

10. In Schedule 1–

(a) for the definition of "Adviser" there shall be substituted–

""Adviser"	A person employed as an educational psychologist or who, having previously been employed in pensionable employment or comparable British service, is employed in– (a) duties connected with education or in services ancillary to education, or (b) a capacity connected with education which to a substantial extent involves the control or supervision of teachers, and, excepting a person in employment of the type referred to in paragraph 7 of Schedule 2, includes a person falling within the definition of "organiser" and "supervisor" prescribed in regulation 3 of the 1977 Regulations.";

(b) after the definition of "Back period" there shall be inserted–

""Cash equivalent"	A cash equivalent as mentioned in section 94(1) of the 1993 Act.";

(c) after the definition of "Scheme managers" there shall be inserted–

""Section 9(2B) rights"	Rights (other than rights attributable to voluntary contributions within the meaning of section 111 of the 1993 Act) which are attributable to an earner's service (within the meaning of sections 3, 4 and 112 of the Social Security Contributions and Benefits Act 1992(**7**))

(**7**) 1992 c. 4. Section 3 is amended by the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2) ("the 1999 Act"), section 2, Schedule 3, paragraph 3 and the Social Security Act 1998 (c. 14) ("the 1998 Act"), sections 48 and 49. Section 4 is amended by the Social Security (Incapacity for Work) Act 1994 (c. 18), section 11, Schedule 1, paragraph 1, Schedule 2, the 1998 Act, section 50, and the 1999 Act, section 2, Schedule 3, paragraph 4. Section 112 is amended by the 1999 Act, section 2, Schedule 3, paragraph 21, and the Employment Rights Act 1996 (c. 18), section 240.