

SCHEDULE 3 TRANSITIONAL PROVISIONS AND SAVINGS

Added years

- 18 (1) This paragraph applies where an individual—
- (a) is purchasing added years by periodical contributions in accordance with Schedule 5 to the 1999 scheme rules immediately before the new rules day, or
 - (b) has had an application to purchase added years accepted by the SPCB in accordance with Schedule 5 to the 1999 scheme rules but has not yet made the lump sum payment.
- (2) Where this paragraph applies—
- (a) Part Q of (and Schedule 5 to) the 1999 scheme rules are, despite article A3 of the 1999 pensions order, to continue to have effect in relation to those purchases,
 - (b) the individual's reckonable service as an MSP is to be increased by any added years in respect of which the periodical contributions (including any paid before the new rules day) or lump sum has been paid, and
 - (c) that increased period of reckonable service is, for the purposes of new scheme rule 38(1), to be treated as a period during which lower rate scheme member contributions were made.
- (3) The reference in new scheme rule 89(3)(c)(ii) to scheme member contributions is, in relation to any tax year including or after the new rules day, to include any contributions made during that year under paragraph 4 of Schedule 6 to the 1999 scheme rules.