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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Pensions Act 2009, Paragraph 18. (See end of Document for details)

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### 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 [<sup>F1</sup>, subject to the modifications in sub-paragraph (2A),] 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.
- [<sup>F2</sup>(2A) (a) in paragraph 3 of Schedule 5 to the 1999 scheme rules for “irrevocable on and from the date when the Parliamentary corporation accepts it” substitute “revocable by the member giving notice in writing to the Fund trustees”, and
- (b) after paragraph 3, insert—
- “3A. Where a participating member buying added years by periodical contributions revokes the application before paying the last instalment—
- (a) no more instalments are payable; and
  - (b) the Fund trustees must calculate the number of added years in respect of which the periodical contributions have been paid as follows—
- $A \times BC$
- where—
- “A” is the number of added years the individual applied to buy;
- “B” is the period (in days) in respect of which instalments have been paid; and
- “C” is the period (in days) for which instalments would have been paid in accordance with paragraph 4(a) had the individual not revoked the application.”]
- (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.

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### Textual Amendments

- F1** Words in sch. 3 para. 18(2)(a) inserted (11.2.2011) by [The Scottish Parliamentary Pensions Act 2009 \(Modifications to the Scottish Parliamentary Pensions Scheme\) Resolution 2011 \(S.S.I. 2011/244\)](#), Annex para. 5(a)
- F2** Sch. 3 para. 18(2A) inserted (11.2.2011) by [The Scottish Parliamentary Pensions Act 2009 \(Modifications to the Scottish Parliamentary Pensions Scheme\) Resolution 2011 \(S.S.I. 2011/244\)](#), Annex para. 5(b)

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