
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 146

PUBLIC SERVICE PENSIONS

The Teachers' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015

Made - - - - 23rd March 2015

Coming into force in accordance with regulation 1

THE TEACHERS' PENSION SCHEME (CONSEQUENTIAL PROVISIONS) (SCOTLAND) REGULATIONS 2015

PART 1

Introductory

1. Citation, commencement and expiry
2. Interpretation

PART 2

Modification of contracting-out provisions

3. Application of this Part
4. Contracting-out

PART 3

Modification of early leaver and other provisions

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10. Protection of increases in guaranteed minimum pensions after abolition of contracting-out
11. Transfer values
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13. Cash transfers and contribution refunds

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

Modification of tax regime

14. Lifetime allowance charge
15. Annual allowance charge

PART 5

Modification of short service benefit provisions

16. Short service benefit
Signature
Explanatory Note