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STATUTORY INSTRUMENTS

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**2019 No. 1134**

**The Teachers' Pensions Schemes  
(Amendment) Regulations 2019**

**PART 3**

**Teachers' Pensions Regulations 2010**

**Amendments to the Teachers' Pensions Regulations 2010**

5. The Teachers' Pensions Regulations 2010(1) are amended in accordance with regulations 6 to 19.

**Revocation of regulations 2A and 2B**

6. Omit regulations 2A and 2B(2).

**Amendment to regulation 82**

7. In regulation 82(7), for "surviving nominated partner" substitute "surviving qualifying partner".

**Pension protection lump sum death benefit**

8. After regulation 87 insert—

**"Pension protection lump sum death benefit**

**87A.**—(1) A death grant is treated for the purposes of FA 2004 as a pension protection lump sum death benefit if and to the extent that—

- (a) the member has given written notice to the Secretary of State that the death grant is to be so treated; and
- (b) the death grant meets all of the conditions required by FA 2004 for it to be treated as a pension protection lump sum death benefit (see paragraph 14 of Part 2 (lump sum death benefit rule) of Schedule 29 to FA 2004(3)).

(2) Tax may be deducted from the death grant if the Secretary of State is liable for tax under section 206 (special lump sum death benefits charge) of FA 2004(4) in respect of a pension protection lump sum death benefit."

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(1) [S.I. 2010/990](#).

(2) Regulations 2A and 2B were inserted by Article 4 of, and paragraph 17(1) and (2) of Part 2 of Schedule 3 to, [S.I. 2014/560](#).

(3) c. 12; paragraph 14 was amended by section 65 of, and paragraphs 32 and 34(1), (2) and (3) of Part 1 of Schedule 16 to, the Finance Act 2011 (c. 11).

(4) There are amendments to section 206 which are not relevant to this instrument.

**Amendments to regulation 90**

9. In regulation 90—

- (a) for the heading substitute “Surviving qualifying partner”;
- (b) for paragraph (1) substitute—

“(1) A person (B) is a surviving qualifying partner of a person (A), if the condition in paragraph (2) is satisfied for a continuous period of at least 2 years ending on A’s death.”;

- (c) omit paragraphs (3) and (4).

**Amendments to regulation 91**

10. In regulation 91—

- (a) in paragraph (3), for sub-paragraph (b) substitute—

“(b) no person has satisfied the condition in regulation 90(2) in relation to A for a period of two years or more ending on A’s death,”;

- (b) in paragraph (4), for sub-paragraph (c) substitute—

“(c) a person has satisfied the condition in regulation 90(2) in relation to A for a period of two years or more ending on A’s death.”.

**Amendment to regulation 92**

11. In regulation 92, for “surviving nominated partner” substitute “surviving qualifying partner”.

**Amendment to regulation 103**

12. In regulation 103(7), after “surviving civil partner” insert “, or surviving qualifying partner”.

**Amendments to Schedule 1**

13. In Schedule 1—

- (a) omit the entry for “surviving nominated partner”;
- (b) before the entry for “tax year” insert—

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“surviving qualifying partner	see regulation 90(1).”.
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**Amendment to Schedule 2**

14. In Schedule 2, in Part 3, in paragraph 22, at the end insert—

- “(m) the Jewish Schools Network”.

**Amendments to Schedule 4**

15. In Schedule 4—

- (a) in paragraph 1, in the definition of “dependant’s election”, for “surviving nominated partner” substitute “surviving qualifying partner”;
- (b) in paragraph 2(5)(b), for “surviving nominated partner” substitute “surviving qualifying partner”.

## Amendments to Schedule 5

### 16.—(1) In Part 1 of Schedule 5—

- (a) for paragraph 2(c) and the “or” following it, substitute—  
“(c) P is living with a person who fulfils the condition in regulation 90(2) (conditions for becoming a surviving qualifying partner), or”;

- (b) for paragraph 3 substitute—

#### “3. “Non-qualifying service” means—

- (a) where the qualifying person (P) is —  
(i) a man with a spouse or civil partner,  
(ii) a woman with a civil partner or a female spouse, or  
(iii) a person who has nominated a person under regulation 91 (nomination of surviving nominated beneficiary),  
reckonable service which ended before 1st April 1972;  
(b) where P is a woman with a male spouse, reckonable service which ended before 6th April 1988, and  
(c) where P is living with a person who fulfils the condition in regulation 90(2) (conditions for becoming surviving qualifying partner), reckonable service which ended before 1st January 2007,

but, where P would have been a member (as defined in paragraph 1 of Schedule 6 to TPR 1997) if Schedule 6 to the TPR 1997 had been in force at the date of the election, P’s non-qualifying service cannot exceed the maximum period in respect of which P could have made an election under Part 1 of that Schedule.”;

- (c) in paragraph 5—

- (i) after sub-paragraph (a) insert—

“(aa) where P lives with a person who fulfils the condition in regulation 90(2), on the day on which that person first fulfils that condition,”

- (ii) in sub-paragraph (b), after “nomination”, in the first place it occurs, insert “under regulation 91”;

- (d) in paragraph 7—

- (i) in sub-paragraph (1)—

(aa) after “person” insert “(P)”,

(bb) after “nomination”, in the first place it occurs, insert “under regulation 91”,

- (ii) after sub-paragraph (1) insert—

“(1A) Where P lives with a person who fulfils the condition in regulation 90(2) on more than one occasion, there is a separate election period in respect of each of those occasions.”;

- (e) in paragraph 9—

- (i) omit the word “and” after sub-paragraph (b) and after that sub-paragraph insert—

“(ba) where a person fulfils the condition in regulation 90(2) in relation to P, that person, and”

- (ii) in sub-paragraph (c), after “nomination” insert “under regulation 91”;

- (f) in paragraph 14, for “this paragraph” substitute “this Schedule”.

(2) In Part 2 of Schedule 5, in paragraph 27, for “surviving nominated partner” substitute “surviving qualifying partner”.

### **Amendments to Schedule 7**

**17.** In Schedule 7—

- (a) in paragraph 3(5), in sub-paragraph (3)(a) for “leaving excluded employment”, substitute “ending a period of non-pensionable sick leave, non-pensionable family leave or a career break”;
- (b) in paragraph 6, after sub-paragraph (1) insert—
  - “(1A) The Secretary of State may only make the determination mentioned in sub-paragraph (1)(c) after consideration of a medical report produced no more than 18 months before the date on which P made the application under regulation 107 for retirement benefits.”.

### **Amendments to Schedule 8**

**18.** In Schedule 8—

- (a) in paragraph 1—
  - (i) for the heading substitute “Pensions for surviving adults”,
  - (ii) for sub-paragraph (1) substitute—
    - “(1) This paragraph applies where a surviving adult is—
    - (a) D’s widow;
    - (b) D’s surviving civil partner;
    - (c) D’s surviving nominated beneficiary;
    - (d) where D is a man, D’s widower; or
    - (e) where D is a woman, D’s widower with pre-1988 rights.”;
- (b) in paragraph 2—
  - (i) in the heading, after “for widowers” insert “of female members”,
  - (ii) in sub-paragraph (1), for “D’s surviving adult is a widower” substitute “D is a woman whose surviving adult is a widower”;
- (c) omit paragraph 3;
- (d) in paragraph 4—
  - (i) in the heading, for “surviving nominated partners” substitute “surviving qualifying partners”,
  - (ii) in sub-paragraph (1), for “surviving nominated partner” substitute “surviving qualifying partner”,
  - (iii) in sub-paragraph (2)—
    - (aa) in the opening words, for “family benefit” substitute “adult pension”,
    - (bb) in paragraph (e), omit the words from “provided” to the end.

### **Amendments to Schedule 9**

**19.** In Schedule 9—

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(5) Paragraph 3 was substituted by regulations 2 and 7(a) of [S.I. 2017/1084](#).

- (a) in paragraph 1—
  - (i) in the heading, for “widows and widowers with pre-1988 rights where marriage”, substitute “surviving adults where marriage or civil partnership”,
  - (ii) in sub-paragraph (1)(a), for “widow or widower with pre-1988 rights” substitute “a person referred to in paragraph 1(1)(a), (b), (d), or (e) of Schedule 8”,
  - (iii) in sub-paragraph (1)(b) after “married to” insert “, or in a civil partnership with,”,
  - (iv) in sub-paragraph (4)(a) for “widows, surviving nominated beneficiaries and widowers” substitute “surviving adults”;
- (b) in paragraph 2—
  - (i) in the heading, for “widows and widowers with pre-1988 rights where marriage” substitute “surviving adults where marriage or civil partnership”,
  - (ii) in sub-paragraph (1)(a) for “widow or widower with pre-1988 rights” substitute “a person referred to in paragraph 1(1)(a), (b), (d), or (e) of Schedule 8”,
  - (iii) in sub-paragraph (1)(b), after “married to” insert “, or in a civil partnership with,”;
- (c) in paragraph 3—
  - (i) in the heading, after “widowers”, in the first place it occurs, insert “of female members”,
  - (ii) in sub-paragraph (1), for “D’s” substitute “D is a woman whose”,
  - (iii) in sub-paragraph (2)(a), after “widowers” in the first place it occurs, insert “of female members”;
- (d) omit paragraph 4;
- (e) in paragraph 5—
  - (i) in the heading, for “surviving nominated partners” substitute “surviving qualifying partners”,
  - (ii) in sub-paragraph (1) for “surviving nominated partner” substitute “surviving qualifying partner”,
  - (iii) in sub-paragraph (2)(a) for “surviving nominated partners” substitute “surviving qualifying partners”.