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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 444**

**The Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Amendment Regulations 2000**

**Amendment of 1995 Regulations**

9.—(1) In paragraph 7(1) of the Schedule, for the word “If” there shall be substituted “Subject to paragraph 7A, if”.

(2) After paragraph 7 of the Schedule there shall be inserted the following paragraph—

“7A. Where—

- (a) a participator joined the Scottish Teachers' Superannuation Scheme under the Teachers Superannuation (Scotland) Regulations 1977 or the Superannuation Regulations on or after 1st September 1991;
- (b) the participator's election under regulation 4 or, if more than one, his first election, takes effect on or after 1st February 2001; and
- (c) the participator's earnings in his first year of pensionable employment do not exceed one-quarter of the permitted maximum under section 590C of the Taxes Act(1), the permitted amount shall be G as defined in paragraph 7.”.

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(1) Section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraph 4(a) and amended by the Finance Act 1993 (c. 34), sections 107(4), (5) and (8).