

2004 No. 89

PENSIONS

**The Teachers' Superannuation (Scotland) Amendment
Regulations 2004**

Made - - - - - *3rd March 2004*

Laid before the Scottish Parliament *9th March 2004*

Coming into force - - - *31st March 2004*

The Scottish Ministers, in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972(a) and of all other powers enabling them in that behalf, after consulting with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected by the Regulations as appear to them to be appropriate, in accordance with section 9(5) of that Act, and with the consent of the Treasury(b), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 2004 and shall come into force on 31st March 2004.

Amendment of the Teachers' Superannuation (Scotland) Regulations 1992

2. The Teachers' Superannuation (Scotland) Regulations 1992(c) are amended in accordance with the following Regulations.

Calculation for the purposes of regulation C10

3. For paragraph (3)(a)(i) of regulation C11, substitute—
“(i) any treated as employer's contributions; and”.

Repayment of returned contributions

4. In paragraph (5) of regulation C13, omit “for the purposes of regulation G2”.

(a) 1972 c.11; section 9 was amended by sections 4(1), 8(3), (4) and (6), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) (“the 1990 Act”), by section 190, Schedule 8, paragraph 7 of the Pension Schemes Act 1993 (c.48) and by article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), and section 12 was amended by section 10 of the 1990 Act. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

(b) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

(c) S.I. 1992/280, amended by S.I. 1992/1025 and 1597, 1993/490 and 2513, 1994/1715 and 2699, 1995/840 and 1670, 1997/676, 1998/718, 1999/446, and S.S.I. 2000/366, 2001/152 and 291, 2002/288, and 2003/423.

Teachers' superannuation account

5. For regulation G1 substitute—

“G1.—(1) The Scottish Ministers shall keep accounts of the scheme in a form approved by the Treasury.

(2) The accounts shall be open to examination by the Auditor General.”.

Receipts, etc., to be credited

6. Regulation G2 is omitted.

Payments to be debited

7. Regulation G3 is omitted.

Actuarial review

8. Paragraph (14) of regulation G4 is omitted.

Additional contributions to purchase past added years

9. In paragraph 2(2) of Schedule 4, omit “for the purposes of regulation G2”.

Teachers' superannuation account

10. Schedule 12 is omitted.

St Andrew's House,
Edinburgh
25th February 2004

TAVISH SCOTT
Authorised to sign by the Scottish Ministers

We consent,

NICK AINGER

JOAN RYAN
Two of the Lords Commissioners of
Her Majesty's Treasury

3rd March 2004

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 31st March 2004, make further amendments to the Teachers' Superannuation (Scotland) Regulations 1992 (S.I. 1992/280) ("the 1992 Regulations").

The amendment of regulation G1 of the 1992 Regulations removes the requirement for the Scottish Ministers to produce a set of cash accounts, as this method of accounting has been superseded by the requirement for resource based accounts.

As a result of the requirement for resource based accounts, regulations G2, G3 and Schedule 12 of the 1992 Regulations, are redundant and are therefore omitted by those Regulations.

Consequential amendments are made to regulations C11(3)(a)(i), C13(5), G4(14) of, and paragraph 2(2) of Schedule 4 to the 1992 Regulations, to remove the now redundant references to regulation G2.

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