
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 189

**The Teachers' Superannuation (Scotland)
Amendment Regulations 2007**

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

22. Before regulation E1 (overriding provisions as to guaranteed minimum pension) insert the following regulation—

“Meaning of various terms

EA1.—(1) In these Regulations the expressions set out in paragraphs (2), (5), (7), (8), (9) and (10) have the meanings specified in those paragraphs.

(2) A “pre-2007 entrant” means a teacher who satisfies one of the conditions in paragraph (3).

(3) The conditions are—

- (a) that the teacher was in pensionable employment before 1st April 2007 but is not in such employment on or at any time after that date; or
- (b) that the teacher was in pensionable employment before 1st April 2007 and is also in pensionable employment at any time on or after that date but does not cease to be a pre-2007 entrant by virtue of paragraph (4).

(4) A teacher ceases to be a pre-2007 entrant if he or she takes up pensionable employment again (“the new employment”) after 31st March 2008 after a relevant break of service.

(5) A “relevant break of service” means a period ending after 31st March 2008 (and where there is more than one such period, the first of them) when a teacher is not in pensionable employment such that the interval between the first day of the new employment and the last day of the most recent previous period of pensionable employment is more than 5 years, and it is immaterial whether the last day of the most recent previous period of pensionable employment was before 1st April 2007 or not.

(6) For the purposes of determining the interval referred to in paragraph (5) any period of employment is ignored unless—

- (a) the employment is pensionable employment of at least 60 days (which need not be continuous); or
- (b) the employment which the teacher is entitled to count as reckonable service amounts to at least 30 days,

(in either case) in a period of 12 months starting at any time in the year.

(7) “Post-break employment start” means the start of the new employment after a relevant break of service, and for the purposes of this definition any periods of employment which are ignored for the purposes of determining the interval referred to in paragraph (5) are treated as having taken place before the start of the new employment.

(8) A “teacher with mixed service” means a teacher who was in pensionable employment before 1st April 2007 but who has ceased to be a pre-2007 entrant by virtue of paragraph (4).

(9) A “2007 or later entrant” means anyone other than a pre-2007 entrant or a teacher with mixed service who is or has been in pensionable employment.

(10) The “normal pension age” means the age of 60 in the case of a pre-2007 entrant and the age of 65 in any other case (except in relation to a pension credit member whose normal pension age is determined in accordance with regulation F10A).

(11) Where a teacher has been in comparable British Service before entering pensionable employment the comparable British Service shall, for the purposes of this regulation, be treated as if it were pensionable employment provided that neither a cash equivalent transfer value nor a transfer value has been paid in respect of the comparable British Service (other than a cash equivalent transfer value or transfer value accepted by the Scottish Ministers) nor has the balance of the teacher’s contributions relating to the comparable British Service been repaid.

(12) For the purposes of this regulation—

- (a) a teacher is treated as being in pensionable employment during any period for which he or she is paying additional contributions under old regulation C8 or regulation C9; and
- (b) “comparable British Service” does not include service which is pensionable under a superannuation scheme for teachers in public employment in the Channel Islands or the Isle of Man.”.