
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 189

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

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

73. After regulation J6 insert the following—

“Declaration where lump-sum payments are made

J6A.—(1) The Scottish Ministers may, before paying any lump sum under regulations E2(2)(b), E6A, E8, E8A, E19, E23, E34(14), F10, F13, F13A or J9 require the teacher to whom the payment is to be made to provide a declaration as specified in paragraph (2) by a date determined by the Scottish Ministers.

(2) The declaration is a declaration, in a form specified by the Scottish Ministers, signed by that teacher, to the effect that paragraph 3A of Schedule 29 to the Finance Act 2004⁽¹⁾ (recycling of lump sums) does not apply.

(3) Where no such declaration is received by the Scottish Ministers by the date referred to in paragraph (1)—

- (a) where the payment in question would otherwise have been a lump sum under regulation E6A, E8A or F13A the Scottish Ministers may treat the election under regulation E6A, E8A or F13A, as the case may be, as being of no effect;
- (b) where the payment in question would otherwise have been a lump sum under regulation E8, E34(14) or F10 the Scottish Ministers may, in place of the lump sum, pay an additional pension representing the value of the lump sum; and
- (c) where the payment in question would otherwise have been a lump sum under regulation J9, the Scottish Ministers need not pay the lump sum.

(4) The amount of the additional pension referred to in paragraph (3)(b) shall be determined by the Government Actuary.”.

⁽¹⁾ 2004 c. 12; paragraph 3A of Schedule 29 was inserted by the Finance Act 2006 (c. 25), section 159.