
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 227

**The Teachers' Superannuation (Scotland)
Amendment Regulations 2008**

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

- 9.—(1) Regulation EA1 (meaning of various terms) is amended as follows.
- (2) In paragraph (2) after “in paragraph (3)” insert “or the condition in paragraph (3A)”.
- (3) After paragraph (3) insert—
- “(3A) The condition is that—
- (a) the teacher enters pensionable employment on or after 1st April 2007;
 - (b) the teacher enters pensionable employment by virtue of a transfer of undertakings or by virtue of arrangements equivalent to a transfer of undertakings; and
 - (c) immediately before entering pensionable employment the teacher was—
 - (i) in employment pensionable under a public service pension scheme; and
 - (ii) entitled under the rules of that scheme to receive benefits on retirement from such employment before or on attaining the age of 60.
- (3B) In paragraph (3A)—
- (a) “public service pension scheme” has the same meaning as in section 1 of the 1993 Act except that it does not include an occupational pension scheme established under section 7 of the Superannuation Act 1972; and
 - (b) the reference to arrangements equivalent to a transfer of undertakings is to arrangements—
 - (i) which do not constitute a transfer of undertakings; and
 - (ii) under which the parties to the arrangements have agreed that the rights of the teachers whose employments are being transferred should as far as practicable be treated in the same way as they would have been under a transfer of undertakings.
- (3C) For the purposes of paragraph (3A)(c)(ii) a teacher is not to be treated as being entitled under the rules of a pension scheme to receive benefits before or on attaining the age of 60, where such entitlement arises by virtue of any scheme rule making special provision—
- (a) as to early retirement on grounds of ill health, redundancy or otherwise; or
 - (b) for benefits to be reduced for early payment.”.