
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 293

**The Divorce etc. (Pensions) (Scotland)
Amendment Regulations 2008**

Amendment of the Divorce etc. (Pensions) (Scotland) Regulations 2000

2.—(1) The Divorce etc. (Pensions) (Scotland) Regulations 2000(1) are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) in the appropriate alphabetical places, insert—

““normal pension age” has the meaning given in section 180 (normal pension age) of the 1993 Act;”;

““the Transfer Values Regulations” means the Occupational Pension Schemes (Transfer Values) Regulations 1996(2);”;

(b) for the definition of “salary related occupational pension scheme”, substitute—

““salary related occupational pension scheme” has the meaning given by regulation 1A of the Transfer Values Regulations;”.

(2) In regulation 3 (valuation)—

(a) in paragraph (2)(d)—

(i) for “paragraphs (7) to (9)” substitute “paragraphs (7) and (8)”;

(ii) after head (iii), insert—

“; or

(iv) the pension of the person with pension rights is not in payment and the person has attained normal pension age.”;

(b) for paragraph (4)(b), substitute—

“(b) in accordance with regulation 11 (disclosure) of, and Schedule 1 to, the Transfer Values Regulations.”;

(c) for paragraphs (7) to (9), substitute—

“(7) Cash equivalents are to be calculated and verified in accordance with regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations as appropriate.

(8) But when calculating and verifying a cash equivalent in accordance with those regulations—

(a) references to “trustees” must be read as references to “person responsible for the pension arrangement”;

(b) where the person with pension rights is a pensioner member on the date on which the request for the valuation is received, the value of his pension must be

(1) S.S.I. 2000/112, as amended by S.S.I.s 2000/392 and 438, and 2007/122.

(2) S.I.1996/1847, as amended by S.I.s 1997/786 and 1613, 2003/1727, 2005/72, 686, 706 and 3377, 2006/34 and 744, 2007/60, and 2008/1050 (in force 1st October 2008).

- calculated and verified in accordance with regulations 7 to 7E of the Transfer Values Regulations as appropriate;
- (c) where the person is over normal pension age but not in receipt of a pension—
 - (i) the value of his pension must be calculated and verified in accordance with regulations 7 to 7E of the Transfer Values Regulations as appropriate; and
 - (ii) the person responsible for the pension arrangement must assume that the pension came into payment on the date on which the request for the valuation was received; and
 - (d) the date by reference to which the cash equivalent is to be calculated and verified is to be the date on which the request for the valuation was received.”; and
- (d) in paragraph (10), for “paragraph (3), (4), (7) or (9)”, substitute “paragraph (3), (4) or (7)”.