
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

**The Teachers' Pension Scheme
(Scotland) (No. 2) Regulations 2014**

PART 9

Contributions

CHAPTER 3

Repayment of contributions after short service

Entitlement to repayment of balance of contributions

183.—(1) A person (P) is entitled to a repayment of the balance of contributions calculated in accordance with regulation 185 on the entitlement day if—

- (a) P has left all pensionable service and does not re-enter pensionable service before the entitlement day;
- (b) P has applied under regulation 184 for the repayment; and
- (c) paragraph (2) does not apply.

(2) This paragraph applies if—

- (a) P is qualified for retirement benefits;
- (b) a transfer value payment has been made in respect of P's pensionable service; or
- (c) P is in a period of post-benefit service immediately before the last day of pensionable service⁽¹⁾.

(3) For the purpose of this regulation, P is in pensionable service while P is absent on maternity leave, paternity leave, additional paternity leave, parental leave or adoption leave if P is entitled to return from leave by virtue of Part 8 of the Employment Rights Act 1996⁽²⁾.

(4) If a repayment is made, P's rights under this scheme are extinguished.

(5) This regulation is subject to regulation 177.

(1) See regulation 121 for P's entitlement to a short service annuity if P is not re-qualified for retirement benefits in respect of a period of post-benefit service.

(2) 1996 c.18; Part 8 was amended by Schedule 4 to the Employment Relations Act 1999 (c.26) and sections 1 and 3 of the Employment Act 2002 (c.22).