2014 No. 44

PENSIONS

The Teachers' Superannuation (Scotland) Amendment Regulations 2014

Made - - - - - 13th February 2014

Laid before the Scottish Parliament 24th February 2014

Coming into force - - 1st April 2014

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 9 of, and Schedule 3 to, the Superannuation Act 1972(a) and all other powers enabling them to do so.

In accordance with section 9(5) of that Act, the Scottish Ministers have consulted with representatives of education authorities and of teachers and with representatives of such other persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 9(1) of that Act, the Treasury has approved the making of these Regulations(\mathbf{b}).

Citation and commencement

- **1.**—(1) These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 2014.
 - (2) These Regulations come into force on 1st April 2014.

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

- **2.** In regulation C3 (ordinary contributions) of the Teachers' Superannuation (Scotland) Regulations 2005(c)—
 - (a) in paragraph (1), for "1st April 2013 and 31st March 2014" substitute "1st April 2014 and 31st March 2015";

⁽a) 1972 c.11. Section 9 was amended by sections 4(1), 8(3) and (4), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7); section 190 of, and paragraph 7 of Schedule 8 to, the Pension Schemes Act 1993 (c.48); and article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

⁽b) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and remains exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

⁽c) S.S.I. 2005/393; relevant amending instrument is S.S.I. 2013/71.

(b) for the table in paragraph (2), substitute the following table—

"Table

Full-time equivalent contributable sall band	ary Contribution rate from 1st April 2014 to 31st March 2015
£	
Below £15,000	6.4%
15,000 to 25,999	7.2%
26,000 to 31,999	8.3%
32,000 to 39,999	9.5%
40,000 to 44,999	9.9%
45,000 to 74,999	11.0%
75,000 to 99,999	11.6%
100,000 and above	12.4%"

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House, Edinburgh 11th February 2014

We consent

 $\frac{\textit{M LANCASTER}}{\textit{SAM GYIMAH}}$ Two of the Lords Commissioners of Her Majesty's Treasury

13th February 2014

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 to adjust the rates of contributions payable by teachers during 2014/15 in respect of their pensions.

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