

## SCHEDULES

### SCHEDULE 6

#### PENSION COMPENSATION PROVISIONS

*Short periods of service which terminate on commencement of assessment period*

- 32.**—(1) This paragraph applies to a member of the scheme if—
- (a) his pensionable service terminates on the commencement of the assessment period, and
  - (b) as a result, he has rights, in relation to the scheme, under Chapter 5 of Part IV of the Pension Schemes Act (early leavers: cash transfer sums and contribution refunds).
- (2) Where this paragraph applies, for the purposes of this Schedule the member is to be treated as if, immediately before the assessment date, he—
- (a) had relevant accrued rights to benefits under the scheme (within the meaning of section 97AA(4) of that Act), and
  - (b) did not have any other rights to benefits (other than benefits attributable (directly or indirectly) to a pension credit) under the scheme.