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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 48**

**PENSIONS**

**The Teachers' Superannuation and Pension Scheme  
(Scotland) (Miscellaneous Amendments) Regulations 2019**

*Made* - - - - - *13th February 2019*  
*Laid before the Scottish*  
*Parliament* - - - - - *15th February 2019*  
*Coming into force* - - - - - *1st April 2019*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 9 and schedule 3 of the Superannuation Act 1972<sup>(1)</sup> and section 1(1) and 1(2)(d), and paragraph 4(b) of schedule 2 of the Public Service Pensions Act 2013<sup>(2)</sup>, and all other powers enabling them to do so.

In accordance with section 9(5) of the Superannuation Act 1972, the Scottish Ministers have consulted with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 21(1) of the Public Service Pensions Act 2013, the Scottish Ministers consulted the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

In accordance with section 9(1) of the Superannuation Act 1972 and section 3(5) of the Public Service Pensions Act 2013, these Regulations are made with the consent of the Treasury<sup>(3)</sup>.

**Citation and commencement**

**1.** These Regulations may be cited as the Teachers' Superannuation and Pension Scheme (Scotland) (Miscellaneous Amendments) Regulations 2019 and come into force on 1 April 2019.

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(1) 1972 c.11. Section 9 was relevantly amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7), sections 4(1), 8(3) and (4) and 11, the Pension Schemes Act 1993 (c.48), section 190 and schedule 8, paragraph 7, S.I. 2001/3649, S.I. 2010/1158 and the Public Service Pensions Act 2013 (c.25), schedule 8, paragraphs 6 and 9. 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).

(2) 2013 c.25.

(3) The function of the Minister under section 9(1) of the Superannuation Act 1972 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.

### **Amendment to the Teachers' Superannuation (Scotland) Regulations 2005**

2. The Teachers' Superannuation (Scotland) Regulations 2005(4) are amended in accordance with regulation 3.

3. In regulation H3 (employers' contributions), in paragraph (3)(a) for "17.2%" substitute "22.4%".

### **Amendment to the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014**

4. The Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014(5) are amended in accordance with regulation 5.

5. In regulation 186 (employers' contributions), for paragraphs (b) and (c) substitute—

“(b) 17.2% from 1 September 2015 to 31 March 2019,

(c) 22.4 % from 1 April 2019,

(d) at the rate determined in each successive valuation report under paragraph 1 of Schedule 4 with effect from a date to be notified to employers by the scheme manager.”.

### **Amendment to the Teachers' Superannuation and Pension Scheme (Additional Voluntary Contributions) (Scotland) Regulations 2017**

6. The Teachers' Superannuation and Pension Scheme (Additional Voluntary Contributions (Scotland) Regulations 2017(6) are amended in accordance with regulations 7 and 8.

7. In regulation 12 (retirement and dependants' pensions)—

(a) in paragraph (1), after paragraph (b) insert—

“(c) in the case of a person who applies for retirement benefits under regulation E6(5) of the 2005 Regulations or for an ill health pension under the 2014 Regulations (as defined in regulation 3 of those regulations), the date these retirement benefits become payable”,

(b) in paragraph (11), for “(Z)” substitute “(2)”.

8. In regulation 14 (pension sharing on divorce), in paragraph (8), for “12(5), (6)” substitute “12(6)”.

St Andrew's House, Edinburgh  
5th February 2019

*KATE FORBES*  
Authorised to sign by the Scottish Ministers

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(4) S.S.I. 2005/393.  
(5) S.S.I. 2014/292.  
(6) S.S.I. 2017/283.

We consent

13th February 2019

*MIKE FREER*  
*CRAIG WHITTAKER*  
Two of the Lords Commissioners of her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Regulations 2 and 3 make an amendment to the Teachers' Superannuation (Scotland) Regulations 2005. The purpose of the amendment is to increase the employers' contribution rate from 1 April 2019 in line with HM Treasury Directions.

Regulations 4 and 5 make an amendment to regulation 186 of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 to provide for an increase in the employers' contribution rate in line with HM Treasury Directions.

Regulations 6 to 8 make minor changes to the Teachers' Superannuation and Pension Scheme (Additional Voluntary Contributions) (Scotland) Regulations 2017.