SCOTTISH STATUTORY INSTRUMENTS

2022 No. 102

PUBLIC SERVICE PENSIONS

The Teachers' Pension Scheme (Scotland) Amendment Regulations 2022

Made - - - - at 8.45 a.m. on 17th March 2022

Laid before the Scottish Parliament at 4.15 p.m. on 17th March 2022

Coming into force - - 1st April 2022

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(d), 2(1) and 3 of the Public Service Pensions Act 2013(**a**) ("the 2013 Act") and all other powers enabling them to do so.

In accordance with section 3(5) of the 2013 Act, the Treasury consents to the making of these Regulations.

In accordance with section 21(1)(**b**) of that Act, the Scottish Ministers have consulted the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Teachers' Pension Scheme (Scotland) Amendment Regulations 2022.

(2) These Regulations come into force on 1 April 2022.

Amendment of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014

2.—(1) Schedule 3 (transitional provisions) of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014(**c**) is amended as follows.

(2) In paragraph 1 (interpretation)—

(a) in the definition of "closing date", at the end of sub-paragraph (b) insert—

"or

(c) if P is a full protection member of the existing scheme, 31st March 2022;"

(**a**) 2013 c. 25. Section 3 was amended by section 94(2) to (6) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).

(**b**) Section 21 was amended by section 94(8) of the Public Service Pensions and Judicial Offices Act 2022.

(**c**) S.S.I. 2014/292. Paragraph 1 has been amended by the Teachers' Pension Scheme (Scotland) Amendment Regulations 2015 (S.S.I. 2015/97).

(b) after the definition of "existing scheme rules" insert—

""final salary benefits" means the benefits accrued in a final salary scheme in respect of which the pension entitlement payable to or in respect of a person's pensionable service is or may be determined by reference to the person's final salary;".

(c) in the definition of "transition date", after sub-paragraph (a) insert—

"(aa) for a full protection member of the existing scheme, other than a full protection member to whom a retirement pension has become payable under the existing scheme, 1st April 2022;".

(3) For sub-paragraph (2) of paragraph 6 (meaning of "full protection member") substitute—

"(2) P ceases to be a full protection member of the existing scheme on whichever of the following days occurs first—

(a) the day on which P ceases to be in pensionable service under the existing scheme; or

(b) 31st March 2022.".

(4) For sub-paragraph (3) of paragraph 18 (member with tapered protection or no protection) substitute—

"(3) Payment of the club transfer value must be accepted into—

(a) the existing scheme so far as the payment relates to—

(i) benefits accrued in respect of pensionable service before the transition date, or

(ii) final salary benefits whenever accrued; or

(b) this scheme so far as the payment relates to benefits, other than final salary benefits, accrued in respect of pensionable service on or after the transition date.".

(5) In paragraph 20 (application of the 2005 Regulations)—

(a) at the end of sub-paragraph (2) insert "provided that a relevant election has been made before the transition date."; and

(b) in sub-paragraph (3), after "The 2005 Regulations apply" insert "until 31st March 2022".

TOM ARTHUR
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
At 8.45 a.m. on 17th March 2022

We consent

ALAN MAK
MICHAEL TOMLINSON
Two of the Lords Commissioners of Her Majesty's Treasury

16th March 2022

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014 ("the 2014 Regulations") in consequence of provision made by the Public Service Pensions and Judicial Offices Act 2022 (c. 7).

Paragraphs 1 to 3 ensure that the existing pension scheme established by the Teachers' Superannuation (Scotland) Regulations 2005 will, except for limited purposes, be closed to the accrual of pension benefits with effect from 1st April 2022. Any members in pensionable service under the existing pension scheme will, on that date, begin accruing benefits in the scheme established by the 2014 Regulations.

Paragraph 4 provides that transfer values accepted for previously unprotected (or tapered) members can be allocated into the legacy scheme in the same way as paragraph 17 provides for protected members.

Paragraph 5 provides that only elections made prior to 1 April 2022 will be considered in respect of the existing scheme rules (as defined in the 2014 Regulations).

© Crown copyright 2022

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, the Queen's Printer for Scotland.

£4.90

http://www.legislation.gov.uk/id/ssi/2022/102

ISBN 978-0-11-105409-3

