
SCOTTISH STATUTORY INSTRUMENTS

2008 No.

PENSIONS

The Teachers' (Superannuation, Additional Voluntary Contributions and Compensation for Premature Retirement and Redundancy) (Scotland) Amendment Regulations 2008

<i>Made</i> - - - -	2008
<i>Laid before the Scottish Parliament</i>	2008
<i>Coming into force</i> - -	1st July 2008

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 9, 12 and 24 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 they have consulted with representatives of education authorities, teachers and 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^(b).

Citation and commencement

1.—(1) These Regulations may be cited as the Teachers' (Superannuation, Additional Voluntary Contributions and Compensation for Premature Retirement and Redundancy) (Scotland) Amendment Regulations 2008.

(2) These Regulations come into force on 1st July 2008 and have effect from that date except that regulations 4(3) to (5), 5, 8(2), 9, 19 and 27(3) have effect from 1st April 2008.

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

2. The Teachers' Superannuation (Scotland) Regulations 2005^(c) are amended in accordance with regulations 3 to 29.

3. In paragraph (1)(c) of regulation B6 (Employment not pensionable) after "paternity", where it first occurs, insert ", parental".

(a) 1972 (c.11); section 9 was amended by sections 4(1), 8(3), (4) and (6), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) ("the 1990 Act"), by section 190, Schedule 8, paragraph 7 of the Pension Schemes Act 1993 (c.48) and by article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), and section 12 was amended by section 10 of the 1990 Act. 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 as amended by S.S.I. 2005/543, 2206/308, 2006/605 and 2007/189.

4.—(1) Regulation C1 (Salary on which contributions are payable) is amended as follows.

(2) In paragraph (1)(b) after “paternity” insert “, parental”.

(3) In paragraph (5)–

(a) for “paragraphs (6) and (7)” substitute “regulation C1A”; and

(b) omit “in terms of section 590C of the Taxes Act”.

(4) After paragraph (5) insert–

“(5A) In this and regulation D5, “permitted maximum” has the meaning given to it by regulation 1(2) of the Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006.”.

(5) Omit paragraphs (6), (7) and (8).

5. After regulation C1 insert–

“Removal of the cap on contributable salary

C1A.—(1) Regulation C1(5) does not apply to–

(a) a relevant teacher who on or after 1st April 2008 elects in accordance with paragraph (3) for that provision not to apply for the purposes of determining the amount of the teacher’s contributable salary;

(b) any relevant teacher who does not make such an election where the circumstances specified in paragraph (4) or (6) apply to that teacher; or

(c) any teacher other than a relevant teacher.

(2) In this regulation a “relevant teacher” is a teacher–

(a) who is in pensionable employment on or before 31st March 2008; and

(b) whose contributable salary, calculated in accordance with paragraphs (1) to (4) of regulation C1 and regulation C2, immediately before that date exceeds the permitted maximum (within the meaning of regulation C1(5A)).

(3) The election referred to in paragraph (1)(a) must–

(a) be made by notice in writing to the Scottish Ministers;

(b) include a written notice from the relevant teacher’s employer confirming that the employer consents to regulation C1(5) not applying for the purposes of determining the amount of that teacher’s contributable salary; and

(c) be received by the Scottish Ministers on or before 31st December 2008.

(4) Subject to paragraph (5), the circumstances are that at any time on or after 1st April 2008 the relevant teacher referred to in paragraph (1)(b) begins pensionable employment with an employer who is different from the employer in relation to the pensionable employment referred to in paragraph (2)(a).

(5) Paragraph (4) does not apply where the teacher begins pensionable employment with a different employer by reason of a transfer of undertakings.

(6) The circumstances are that at any time on or after 1st April 2008–

(a) the contract of employment of the relevant teacher is varied so that the teacher is required to undertake functions which are substantially different from those he or she was required to undertake before the variation was made; and

(b) the employer gives written notice to the Scottish Ministers of the variation of the teacher’s contract of employment.

(7) Subject to paragraph (8), in the case of a teacher to whom paragraph (1)(a) applies, regulation C1(5) shall cease to have effect in relation to that teacher on the last day of the month in which the election is received by the Scottish Ministers in accordance with paragraph (3).

(8) A notice received by the Scottish Ministers in accordance with paragraph (3) on or before 31st July 2008 may specify that it is to be deemed to have been received on a date falling between 1st April 2008 and 30th June 2008.

(9) In the case of a teacher to whom paragraphs (1)(b) and (4) apply, regulation C1(5) shall cease to have effect in relation to that teacher immediately before the date on which the teacher begins the pensionable employment mentioned first in paragraph (4).

(10) In the case of a teacher to whom paragraphs (1)(b) and (6) apply, regulation C1(5) shall cease to have effect in relation to that teacher immediately before the date on which the variation in the contract of employment takes effect.”.

6. In paragraphs (1)(a) and (9) of regulation C2 (Salary on which contributions are payable – election) after “paternity” insert “, parental”.

7. For paragraph (1) of regulation C4B (Election in respect of additional benefits) substitute–

“(1) Any teacher in pensionable employment–

- (a) who has not attained the normal pension age; or
- (b) who is a pre-2007 entrant who has attained the age of 60 but has not attained the age of 65,

may at any time elect to pay additional contributions in accordance with Schedule 2A in order to be credited with additional benefits.”.

8.—(1) Regulation D1 (Reckonable service generally) is amended as follows.

(2) In paragraph (1) for “regulation D2” substitute “regulations D2 and D5”.

(3) In paragraph (4)(a) after “paternity” insert “, parental”.

9. After regulation D4 (Current added years for which additional contributions have been paid) insert–

“Calculation of reckonable service where cap on contributable salary is removed

D5.—(1) Subject to paragraph (4), this regulation applies for the purposes of determining the length of reckonable service of a teacher–

- (a) who is a relevant teacher within the meaning of regulation C1A (Removal of the cap on contributable salary); and
- (b) who has made an election referred to in paragraph (1)(a) of that regulation, or is a teacher to whom paragraphs (1)(b) and (4) or (6) of that regulation apply.

(2) The reckonable service of such a teacher is–

$$A \times \frac{(B \times C)}{D}$$

Where–

A is the aggregate of periods of uncapped reckonable service;

B is the aggregate of periods of capped reckonable service;

C is the permitted maximum (as defined in regulation C1(5A)) which has effect on the relevant date;

D is the higher of–

- (a) the amount of contributable salary received by the teacher in the period of 12 months ending on–

- (i) in a case to which paragraph (1)(a) of regulation C1A applies, the last day of the month in which the election is received by the Scottish Ministers in accordance with paragraph (3) of that regulation or deemed to be received by the Scottish Ministers in accordance with paragraph (8) of that regulation; or
 - (ii) in a case to which paragraphs (1)(b) and (4) of regulation C1A apply, the last day of the teacher's pensionable employment referred to in paragraph (2)(a) of that regulation; or
 - (iii) in a case to which paragraphs (1)(b) and (6) of regulation C1A apply, the day immediately before the date on which the variation of the contract of employment takes effect and which is referred to in paragraph (10) of that regulation; or
- (b) the permitted maximum (within the meaning of regulation C1(5A)).

(3) In this regulation–

- (a) the reference to “periods of capped reckonable service” are to periods of employment which apart from this regulation the teacher would be entitled to count as reckonable service in accordance with the provisions of this Part D, and in respect of which–
 - (i) regulation C1(5) applies by virtue of the employment having begun on or after 1st June 1989; or
 - (ii) in the case of transferred-in service, the benefits payable in respect of the employment under the relevant pension scheme were subject to the limits imposed by section 590C of the Taxes Act or regulation 4 of the Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006,

and references to “periods of uncapped reckonable service” shall be construed accordingly;

- (b) in paragraph 3(a)–
 - (i) the reference to “transferred-in service” is to service which the teacher is entitled to count as reckonable service by virtue of regulation G2(5) (Acceptance of transfer values); and
 - (ii) the reference to “the relevant pension scheme”, in relation to transferred-in service, is to “the previous scheme” (within the meaning of regulation G2(2));
- (c) the reference to “the amount of contributable salary received by the teacher” is to the amount of contributable salary calculated–
 - (i) in accordance with paragraphs (1) to (4) of regulation C1; and
 - (ii) disregarding paragraph (5) of that regulation; and
- (d) “the relevant date” is–
 - (i) the first day of the first month after the date on which the election is received by the Scottish Ministers in accordance with regulation C1A(3) or deemed to be received by the Scottish Ministers in accordance with regulation C1A(8); or
 - (ii) in the case of a teacher to whom paragraphs (1)(b) and (4) of regulation C1A apply, the date on which the teacher begins the pensionable employment referred to in paragraph (9) of that regulation; or
 - (iii) in the case of a teacher to whom paragraphs (1)(b) and (6) of regulation C1A apply, the date on which the variation of the contract of employment takes effect and which is referred to in paragraph (10) of that regulation.

(4) This regulation does not apply to any teacher to whom paragraph (5) of regulation C1 did not apply by virtue of paragraphs (6) and (7) of that regulation (as the regulation had effect immediately before 1st April 2008).”.

10.—(1) Regulation EA1 (Meaning of various terms) is amended as follows.

(2) In paragraph (2) after “in paragraph (3)” insert “or the conditions in paragraph (3A)”.

(3) After paragraph (3) insert—

“(3A) The condition is that—

- (a) the teacher enters pensionable employment on or after 1st April 2007;
- (b) the teacher enters pensionable employment by virtue of a transfer of undertakings or by virtue of arrangements equivalent to a transfer of undertakings; and
- (c) immediately before entering pensionable employment the teacher was—
 - (i) in employment pensionable under a public service pension scheme; and
 - (ii) is entitled under the rules of that scheme to receive benefits on retirement from such employment before or on attaining the age of 60 years.

(3B) In paragraph (3A)—

- (a) “public service pension scheme” has the same meaning as in section 1 of the 1993 Act; and
- (b) the reference to “arrangements equivalent to a transfer of undertakings” are to arrangements—
 - (i) which do not constitute a transfer of undertakings; and
 - (ii) under which the parties to the arrangements have agreed that the rights of the teachers whose employments are being transferred should as far as practicable be treated in the same way as they would have been under a transfer of undertakings.

(3C) For the purposes of paragraph (3A)(c)(ii) a teacher is not to be treated as being entitled under the rules of a pension scheme to receive benefits before or on attaining the age of 60, where such entitlement arises by virtue of any scheme rule making special provision—

- (a) as to early retirement on grounds of ill-health, redundancy or otherwise; or
- (b) for benefits to be reduced for early payment.”.

11.—(1) Regulation E6 (Entitlement to payment of retirement benefits) is amended as follows.

(2) In subparagraph (bb) of paragraph (5)(c)(i) after “paternity” insert “, parental”.

(3) In paragraph 5(c)(ii) after “1st April 2007” insert “or, in a case where the application was received on or after that date, before the end of the period of 12 months beginning on the day immediately following the end of the teacher’s pensionable employment”.

(4) After paragraph (5)(c)(iii) insert—

- “(iv) in the case of a teacher registered or formerly registered with the General Teaching Council for Scotland and who has ceased after 31st March 1997 to be in pensionable employment, has not had his or her name removed from the Council’s register following a direction by the Council’s Disciplinary Committee and is not under an investigation which might result in such removal; and
- (v) in any other case, where he or she has ceased after 31st March 1997 to be in pensionable employment, and has not ceased to be in pensionable employment as a result of dismissal on grounds of misconduct.”.

(5) In paragraph (10)(a) for “Government Actuary” substitute “scheme actuary”.

12. In paragraph (11) of regulation E7 (Amount of retirement pension) for “Government Actuary” substitute “scheme actuary”.

13. After paragraph (4) of regulation E8 (Amount of retirement lump sum) insert—

“(4A) Paragraph (4B) applies in any case where, but for paragraph (4), a teacher would be entitled to a lump sum which exceeds the teacher’s permitted maximum (“the notional lump sum”).

(4B) The annual rate of the teacher’s retirement pension shall be increased by an amount which represents the value of the amount by which the notional lump sum exceeds the teacher’s permitted maximum.”.

14. In paragraph (2) of regulation E8B (Teachers aged 75 or over) for “Government Actuary” substitute “scheme actuary”.

15.—(1) Regulation E10A (Total incapacity benefit where application received on or after 1st April 2007) is amended as follows.

(2) In paragraph (1)(b) after “paternity” insert “, parental”.

(3) In paragraph (2)(b) for “6 months” substitute “12 months”.

16. In paragraph (2) of regulation E13 (Pension debit member) for “Government Actuary” substitute “scheme actuary”.

17.—(1) Regulation E26 (Family benefits generally) is amended as follows.

(2) In paragraph (6), after “adopted child,” insert—

“or

(b) accepted by him or her as a member of the family and wholly or mainly financially dependent on him(a),”.

(3) Subject to paragraph (4), the amendment made by paragraph (1) applies for the purposes of determining a person’s entitlement to a pension under regulations E28 to E33 where the pension is payable at any time on or after 6th April 2006.

(4) Paragraph (3) does not apply in respect of pensions payable under regulations E28 to E33 to the children of a deceased teacher during the period beginning on 6th April 2006 and ending on 30th June 2008 where—

(a) one or more payments have been made under those regulations to a child of that teacher during that period; and

(b) the amount of the pension paid to that child has been determined on the basis of paragraph (6) of regulation E26 having effect without the amendment made by paragraph (2) above.

18.—(1) Regulation E29 (Amount and duration of short-term family benefits) is amended as follows.

(2) In paragraph (1)(a) after “paternity” insert “, parental”.

(3) In paragraph (4) for “regulation E7(4)” substitute “regulation E7(6)”.

19. After paragraph (4B) of regulation E30 (Entitlement to long-term family benefits) insert—

“(4C) Regulation D5 shall have effect for the purposes of calculating the relevant service in relation to a deceased member, who was a teacher to whom paragraph (1) of that regulation applied, as it applies for the purposes of calculating the teacher’s reckonable service.

(4D) For the purposes of paragraph (4C)—

(a) references in regulation D5 to “reckonable service” shall be taken as references to “relevant service” (within the meaning of regulation E30); and

(b) the reference in paragraph (3)(a) of that regulation to “Part D” shall be taken as a reference to this regulation.”.

20. In paragraph (7)(a) of regulation E34 (Pensionable salary) after “paternity“ insert “, parental”.

(a) See regulations [] of S.S.I. 2008/xxx for application of paragraph (b) between 6th April 2006 and 30th June 2008.

21. For paragraph (11)(b) of regulation G1 (Payment of transfer values) substitute–

“(b) the date on which the teacher attains the normal pension age where

- (i) he or she ceased to be employed in pensionable employment or entered excluded employment on a date which falls at least one year before the date on which the applicant attains the normal pension age; and
- (ii) he or she made his or her application for payment of a transfer value within 6 months of that date.”.

22. In paragraph (1)(f) of regulation J4 (Records and information) after “paternity” insert “, parental”.

23. In paragraphs (1), (3) and (5) of regulation H2 (Actuarial review) for “Government Actuary” substitute “scheme actuary”.

24. In paragraph (4) of regulation J6A (Declaration where lump-sum payments are made) for “Government Actuary” substitute “scheme actuary”.

25. For regulation J8 (Determination of questions) substitute–

“**J8.** The Scottish Ministers shall determine any question concerning any person’s rights or liabilities under these Regulations and their decision shall be final. Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the 1995 Act.”.

26. In paragraph (4) of regulation J9 (Commutation of benefits) for “Government Actuary” substitute “scheme actuary”.

27.—(1) Schedule 1 (Glossary of expressions) is amended as follows.

(2) In the second column (meaning) of the definitions of the expressions “Actuarial” and “Appropriate Factor” for “Government Actuary” substitute “scheme actuary”.

(3) In the second column (meaning) of the definition of the expression “permitted maximum”, for “Shall be construed” substitute “Subject to regulations C1(5A), C1A(2)(b) and D5(2), shall be construed”.

(4) After the definition of ‘transfer day’ insert–

““transfer of undertakings”

Means–

- (a) where the transfer takes place on or after 6th April 2006, a relevant transfer within the meaning of the Transfer of Undertakings (Protection of Employment) Regulations 2006, or a transfer which is treated as such by virtue of any enactment;
- (b) where the transfer takes place before 6th April 2006, a relevant transfer within the meaning of the Transfer of Undertakings (Protection of Employment) Regulations 1981, or a transfer which is treated as such by virtue of any enactment. ”.

28.—(1) Schedule 2A is amended as follows.

- (2) In paragraph 4(a)–
 - (a) after “the normal pension age” insert “unless the teacher falls within sub-paragraph (aa)”; and
 - (b) omit “and” at the end of that sub-paragraph.
 - (3) After paragraph 4(a) insert–
 - “(aa) where the election is made by a teacher who is a pre-2007 entrant who has attained the age of 60, the period ends before the teacher attains the age of 65; and”.
 - (4) In paragraphs 30 and 37 for “Government Actuary” substitute “scheme actuary”.
- 29.** In paragraphs 11(1) and (3), 12B(3), 12C(2), 12E(3) and 12F(2) of Schedule 6 for “Government Actuary” substitute “scheme actuary”.

Amendment of the Teachers’ Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995

30. The Teachers’ Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995(a) are amended in accordance with regulations 31 to 35.

- 31.** In paragraph (3) of regulation 2 (Interpretation) in the relevant places insert–
- ““old regulation C8” of the Superannuation Regulations is to be construed in accordance with those regulations;” and
 - ““the Scottish Teachers’ Superannuation Scheme” means the occupational pension scheme (within the meaning of section 1 of the Pension Schemes Act 1993) established under section 9 of the Superannuation Act 1972 and the Superannuation Regulations;”.

32.—(1) Regulation 11 (Outward transfers) is amended as follows.

(2) In paragraph (2)(b) for “that person has applied for a transfer value under regulation G1 of the Superannuation Regulations” substitute “a Scottish Teachers’ Superannuation Scheme transfer is payable in respect of that person”.

- (3) After paragraph (3) insert the following–
- “(4) Paragraph (5) applies where a person–
 - (a) who has ceased to be a contributor by virtue of regulation 8(2)(c) or (d); and
 - (b) in respect of whom a Scottish Teachers Superannuation Scheme transfer has been paid,

has not, within three months of the payment of the Scottish Teachers Superannuation Scheme transfer, or such longer period as the Scottish Ministers may allow, made any application under paragraph (1) for payment of a transfer value in accordance with paragraph (1).

(5) Where this paragraph applies the Scottish Ministers shall secure that the investments made under regulation 9(1) or 10(2) are transferred to another registered pension scheme determined by them, administered by the insurer referred to in regulation 9.

(6) Where a transfer value has been paid under paragraph (1) or investments transferred under regulation (5) in relation to any person regulations 12 and 13 cease to have effect in relation to that person.

(7) For the purposes of this regulation a Scottish Teachers Superannuation Scheme transfer in respect of any person means a cash equivalent in respect of that person relating to the Scottish Teachers Superannuation Scheme or a transfer value in respect of that person under regulation G1 of the Superannuation Regulations, and in this paragraph “cash equivalent” means the cash equivalent mentioned in section 94(1) of the Pension Schemes Act 1993.”.

(a) S.I. 1995/2814, amended by S.I. 2001/3649, S.S.I. 2000/444, 2001/292, 2005/543, 2006/308 and 605 and 2007/189.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make further amendments to the Teachers' Superannuation (Scotland) Regulations 2005 ("the 2005 Regulations"), the Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995 ("the AVC Regulations") and the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996 ("the 1996 Regulations").

Amendment of the 2005 Regulations

Removal of the cap on contributable salary

Regulations 4(3) to (5), 5, 8(2), 10, 19 and 27(3) collectively amend the 2005 Regulations so as to provide for the removal of the cap on contributable salary ("earnings cap") from the Scottish Teachers' Superannuation Scheme ("STSS") with effect from 1 April 2008.

Regulation 5 inserts a new regulation C1A into the 2005 Regulations which provides that an STSS member may disapply the earnings cap by serving a written notice on the Scottish Ministers by 31 December 2008. If a written notice is not received by the Scottish Ministers by 31 December 2008, the earnings cap will continue to apply to that member until he or she is subject to a change in post or change in employer.

Regulation 9 inserts a new regulation D5 into the 2005 Regulations which provides a mechanism to calculate the service apportionment where the earnings cap is no longer applicable to an STSS member. A member's period of service is to be apportioned to enable the uncapped salary to be used in the benefit calculations for all of the service at the point of retirement.

Regulation 19 amends regulation E30 of the 2005 Regulations to provide that adjustments may be made to the calculation of family benefits should the apportionment of service have taken place under new regulation D5 of the 2005 Regulations.

Election in respect of additional benefits

Regulations 7 and 21 amend regulation C4B and Schedule 2A of the 2005 Regulations to provide that members of the STSS (or their employers) to whom the normal pension age 60 arrangements apply who work beyond that date are entitled to purchase additional pension benefits based on the costs in place for those in the normal pension age 65 arrangements.

Entitlement to retain normal pension age on transfer

Regulation 10 amends regulation EA1 of the 2005 Regulations to provide that a member of a public service pension scheme who enters or entered pensionable employment for the purposes of STSS on or after 1 April 2007 by virtue of a transfer of undertakings, will retain the normal pension age of their previous scheme.

Entitlement to payment of retirement benefits

Regulation 11(3) amends Regulation E6 of the 2005 Regulations such that a teacher who submits an application for ill-health benefits within 12 months of leaving pensionable employment is treated as though he or she was in-service when assessing eligibility for partial incapacity benefits.

Amount of retirement lump sum

Regulation 13 amends regulation E8 of the 2005 Regulations to protect STSS against the imposition of an HM Revenue and Customs scheme sanction charge in relation to a retirement lump sum in the same way as regulation E8B of the 2005 Regulations in respect of teachers age 75 or over.

Payment of benefits

Regulation 15(3) amends regulation E10A of the 2005 Regulations so that a teacher has 12 months instead of 6 months from the last payment of additional contributions to make an application for payment under regulation E36(1A) of the 2005 Regulations.

Family benefits

Regulation 17 amends regulation E26 of the 2005 Regulations to extend family benefits to include a child who is accepted by a teacher as a member of his or her family and who is wholly or financially dependent upon the teacher. This amendment has effect from 6 April 2006 except where family benefits have already been paid to a child under the previous definition prior to these Regulations coming into force.

Payment of transfer values

Regulation 21 amends regulation G1 of the 2005 Regulations to make provision for transfers to be paid in respect of normal pension age 65 members who have attained the age of 60.

Minor amendments

Regulations 3, 4(2), 6, 8(3), 11(2), 15(2), 18(2), 20 and 22 amend the 2005 Regulations so that parental leave is now equated with maternity, paternity and adoption leave.

Regulation 11(4) re-inserts what were previously subparagraphs (iv) and (v) of regulation E6(c) of the 2005 Regulations which were omitted from the revised regulation in regulation 26 of the Teachers' Superannuation (Scotland) Amendment Regulations 2007 (S.S.I. 2007/189).

Regulations 11(5), 12, 14, 16, 23, 24, 26, 27(2) and 29 replace the term 'Government Actuary' where it appears in the 2005 Regulations with the term 'scheme actuary', so that a member of STSS may appoint an actuary other than the Government Actuary to advise on scheme finances.

Regulation 18(3) amends an incorrect cross reference in regulation E29 of the 2005 Regulations. The cross reference to regulation E7(4) has been corrected to regulation E7(6).

Regulation 25 amends the dispute procedures set out in regulation J8 of the 2005 Regulations which requires that they comply with those set out in the Pensions Act 1995.

Regulation 27(4) inserts a definition of "transfer of undertakings" in Schedule 1 of the 2005 Regulations.

Amendments to the AVC Regulations

Regulation 31 inserts a definition of "old Regulation C8" into the AVC Regulations.

Regulation 32 amends regulation 11 of the AVC Regulations to provide that where a member has transferred-out the main STSS benefits to another occupational pension scheme and has not made a decision about the final destination for the AVC scheme funds within three months of the main STSS scheme transfer then the Scottish Ministers may transfer the funds to an alternative product administered by the selected provider.

Regulation 33 amends regulation 12 of the AVC Regulations so that the opportunity for the authorised provider to extend the period of beneficiary payments is to be within the over-arching boundaries specified.

Regulation 35 amends the dispute procedures set out in regulation 19 of the AVC Regulations which requires that they comply with those set out in the Pensions Act 1995.

Amendments to the 1996 Regulations

Regulation 36 amends regulation 16B of the 1996 Regulations to increase the amount of discretionary severance compensation from 66 weeks to 104 weeks.