

---

STATUTORY INSTRUMENTS

---

**2014 No. 0000**

**EDUCATION, ENGLAND AND WALES**

**The Teachers' Pensions (Miscellaneous Amendments) (No. 2)  
Regulations 2014**

<i>Made</i>	- - - -	***
<i>Laid before Parliament</i>		***
<i>Coming into force</i>	- -	***

The Secretary of State for Education makes these Regulations in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972(a).

The Secretary of State has consulted with the persons referred to in section 9(5) of that Act.

In accordance with section 9(1) of that Act, these Regulations are made with the consent of the Treasury(b).

**Citation and commencement**

1. These Regulations may be cited as the Teachers' Pensions (Miscellaneous Amendments) (No. 2) Regulations 2014 and come into force on [        ].

**Amendments to the Teachers' Pensions Regulations 2010**

2. The Teachers' Pensions Regulations 2010(c) are amended in accordance with regulations 3 to 30.

**References to the Council of British Independent Schools**

3.—(1) Substitute a reference to “COBISEC” with “COBIS” in regulation 13(3)(c) and paragraphs 3 and 25 of Schedule 2.

(2) In Schedule 1—

(a) substitute the expression “COBISEC” with “COBIS”; and

---

(a) 1972 c. 11. Section 9 was amended by sections 4, 8 and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7); paragraph 7 of Schedule 8 to the Pension Schemes Act 1993 (c. 48); article 107 of S.I. 2001/3649; and article 5 of, and paragraph 27 of Part 2 of Schedule 2 to, S.I. 2010/1158. Section 12 was amended by section 10 of the Pensions (Miscellaneous Provisions) Act 1990.

(b) See S.I. 1981/1670.

(c) S.I. 2010/990; relevant amending instruments are S.I. 2011/614, 2012/673, 2012/2270, 2013/275 and 2014/424.

- (b) in the meaning “the Council of British Independent Schools in the European Communities” omit the words “in the European Communities”.

**Amendments to regulation 13 (Accepted schools)**

- 4. In regulation 13, paragraph (6)—
  - (a) after the words “may be given” omit “if”; and
  - (b) insert “if” at the bringing of sub-paragraphs (a), (b) and (c).

**Amendment to regulation 14A (Meaning of “accepted member”)**

- 5. In regulation 14A, paragraph (5), substitute “(1)” with “(4)”.

**Amendments to regulation 14F (Meaning of “accepted employer”)**

- 6. In regulation 14F, sub-paragraph (c)—
  - (a) substitute the word “no” with “is not the subject of a”; and
  - (b) omit all the words after “14H(1)”.

**Amendment to regulation 16 (Contributable salary – residential accommodation)**

- 7. In regulation 16, paragraph (8), omit the words “less the amount of the tax chargeable on contributions of that amount under section 205 of FA 2004”.

**Amendments to regulation 17 (Cap on contributable salary)**

- 8. In regulation 17—
  - (a) in paragraph (1)(a), substitute “(2) or (3)” with “(2), (3) or (3A)”;
  - (b) after paragraph (3), insert—

“(3A) This paragraph applies to a person whose annual rate of contributable salary for the tax year or part of the tax year which included 31st March 2008, calculated in accordance with regulation C1 of TPR 1997 (salary on which contributions are payable), did not exceed the permitted maximum for that tax year of £112,800.”;
  - (c) for paragraph 12, insert –

“(12) In this regulation the “permitted maximum” for any tax year is the permitted maximum for the previous tax year increased (if there is a relevant increase in the retail prices index for the tax year) by the appropriate percentage for the tax year.

(13) For the purposes of this regulation—

    - (a) There is a relevant increase in the retail prices index for a tax year if the retail prices index for the month of September before the tax year is higher than it was for the previous September.
    - (b) The appropriate percentage for the tax year is the same percentage as the percentage increase in the retail prices index.
    - (c) If the result of the application of paragraph (12) above in relation to a tax year would not be a multiple of £600, the permitted maximum for that tax year is what it would be but for this provision, rounded up to the nearest amount which is such a multiple.”.

**Amendment to regulation 30 (Payment by employers to Secretary of State)**

- 9. In regulation 30, paragraph (1), after sub-paragraph (c) insert—

“, and

- (d) an administrative costs levy of such percentage as is notified from time to time by the Secretary of State”.

#### **Amendments to regulation 31 (Payment of transfer values)**

##### **10. In regulation 31—**

- (a) in paragraph (5), after the words “under this regulation” insert “in respect of a person who has become subject to a scheme which is not a club scheme or regulation 31A does not apply”;
- (b) for sub-paragraphs (6) to (12), substitute—
  - “(6) Subject to the exceptions in paragraphs (7) and (8) a transfer value is not to be paid under this regulation in respect of a person to whom, when the application was received, one of the following has become payable—
    - (a) retirement benefits;
    - (b) a short-service serious ill-health grant;
    - (c) a short service annuity.
  - (7) A transfer value may be paid under this regulation if a transfer value referable to a person’s NPA 65 reckonable service is being paid where—
    - (a) the person is a person with mixed service, and
    - (b) the person’s NPA 60 reckonable service has come into payment.
  - (8) A transfer value referable to a person’s further employment may be paid under this regulation if sub-paragraph (1) is satisfied and retirement benefits, a short-service serious ill health grant or a short service annuity have not come into payment in respect of that further employment but retirement benefits, a short-service serious ill health grant or a short service annuity have come into payment in respect of the previous employment.
  - (9) A transfer value may be payable under this regulation if regulations 31A or 31B do not apply.
  - (10) This regulation is to be read in conjunction with regulation 31C.”.

#### **Insertion of regulations 31A, 31B and 31C**

##### **11. After regulation 31 insert—**

##### **“Payment of transfer values to a club scheme**

**31A.**—(1) A transfer value may be paid under this regulation in respect of a person (P) who becomes subject to another club scheme if—

- (a) P makes a written application to the Secretary of State; and
- (b) P’s application is made—
  - (i) within 12 months from the date on which P enters the receiving scheme; and
  - (ii) before P attains the age of 75.

(2) Subject to the exceptions in sub-paragraphs (3) and (4), a transfer value is not to be paid under this regulation if, before P’s application for a transfer value payment is received, P—

- (a) becomes subject to another club scheme and is in receipt of retirement benefits;
- (b) is in receipt of a short-service serious ill-health grant; or
- (c) in receipt of a short service annuity.

(3) A transfer value may be paid under this regulation if sub-paragraph (1) is satisfied and a transfer value referable to P’s NPA 65 reckonable service is being paid where—

- (a) P is a person with mixed service, and

(b) P's NPA 60 reckonable service has come into payment.

(4) A transfer value referable to P's further employment may be paid under this regulation if sub-paragraph (1) is satisfied and retirement benefits, a short-service serious ill health grant or a short service annuity have not come into payment in respect of that further employment but retirement benefits, a short-service serious ill health grant or a short service annuity have come into payment in respect of the previous employment.

(5) This regulation is to be read in conjunction with regulation 31C.

#### **Payment of transfer values to a comparable British scheme**

**31B.**—(1) This regulation applies if a person (P) enters the receiving comparable British scheme on or before 31st March 2015 and P makes an application for a transfer on or before 31st March 2016.

(2) A transfer value is to be paid under this regulation if—

(a) the employment in which P has become subject to the receiving scheme is comparable British service, and

(b) P entered it—

(i) immediately after ceasing to be in pensionable employment, or

(ii) on or before P's 60th birthday, in the case of a pre-2007 entrant, or P's 65th birthday in any other case, and

(c) P has not applied for payment of any benefit.

(3) This regulation is to be read in conjunction with regulation 31C.

#### **Payment of transfer values: supplemental**

**31C.**—(1) For the purposes of regulations 31A(2), (3) and 31B(2)(c) a person who was receiving phased retirement benefits before ceasing to be in pensionable employment is not to be treated as being in receipt of benefits.

(2) A transfer value in respect of any pension credit rights or pension credit benefits is not to be paid under regulation 31, 31A or 31B.

(3) Part 1 of Schedule 6 (transfer values) has effect for determining the amount of transfer values payable under regulations 31, 31A and 31B.”.

#### **Amendments to regulation 35 (Acceptance of transfer values)**

**12.** In regulation 35—

(a) in paragraph (2), sub-paragraph (b), after the words “in comparable British service” insert “and paragraph (4)(b)”;

(b) at the beginning of sub-paragraph (b) of paragraph (3), insert “P is in receipt of retirement”;

(c) for paragraph (4), substitute—

“(4) But sub-paragraphs (a) and (b) of paragraph (3) do not apply is sub-paragraphs (a),

(b) and (c) of this paragraph apply—

(a) while P was subject to the previous scheme, P was employed in comparable British service,

(b) P enters pensionable employment on or before 31 March 2015—

(i) and this is immediately after the end of the employment in comparable British service, and

(ii) this is on or before P's 60th birthday in the case of a pre-2007 entrant or P's 65th birthday in any other case.

(c) P's application is made on or before 31 March 2016.”.

**Amendment to regulation 44 (Calculation of reckonable service where cap on contributable salary is removed)**

13. In regulation 44, paragraph (7), after “permitted maximum” substitute all words with “has the meaning given in regulation 17(12)”.

**Amendments to regulation 51 (Meaning of “UK transferee with NPA 60 rights, etc”)**

14. In regulation 51—

- (a) sub-paragraph (a) of paragraphs (1) and (2), substitute “on or after 1st January 2007” with “on or before 31st March 2015”;
- (b) sub-paragraph (b) of paragraphs (1) and (2), substitute “before that date” with “on or before 31st December 2006”.

**Amendments to regulation 55 (Retirement benefits qualification service)**

15. In regulation 55, in paragraph (1)—

- (a) at the end of sub-paragraph (d), insert the words “prior to 1st January 2007, or comparable United Kingdom service up to and including 31st March 2016”;
- (b) in sub-paragraph (g) after the words “any period of employment” insert the words “which ended on or before 31st March 1975”.

**Amendment to regulation 59 (Cessation of phased retirement pension)**

16. In regulation 59, paragraph (1), for “annual rate” substitute “amount”.

**Amendments to regulation 64 (Abatement of retirement pension during further employment)**

17. Substitute regulation 64 with—

**“Interpretation: abatement of pension**

**64.** In this regulation and regulations 64A to 64D—

“abatable pension” means the sum of a person’s retirement pension—

- (a) disregarding the effect of any reduction under regulation 64D; and
- (b) excluding—
  - (i) phased retirement pension,
  - (ii) additional pension,
  - (iii) a pension (or part of a pension) which is payable to the person (P) by reason of Case E applying to P’s reckonable service, and
  - (iv) retirement benefits defined in and payable under the Teachers’ Pension Scheme Regulations 2014;

“adjusted salary of reference” for a person (P) is—

- (a) if P’s previous employment was full-time, the higher of—
  - (i) the highest salary taken into account in determining P’s average salary under regulation 37 or 38, multiplied by the adjustment factor, or
  - (ii) (if applicable) the highest salary taken into account in determining P’s average salary under regulation 37 or 38 relating to P’s further employment, multiplied by the adjustment factor;
- (b) if P’s previous employment was part-time, the higher of the full-time equivalent of—

- (i) the highest salary taken into account in determining P’s average salary under regulation 37 or 38, multiplied by the adjustment factor, or
  - (ii) (if applicable) the highest salary taken into account in determining P’s average salary under regulation 37 or 38 relating to P’s further employment, multiplied by the adjustment factor;
- (c) if P becomes entitled to a further retirement pension during a tax year, and the salary of reference for P’s employment immediately prior to the further retirement (“the new higher salary of reference”) is higher than that for the previous employment (“the existing salary of reference”), the sum of—
- (i) the existing salary of reference divided by 365 multiplied by the number of days from the beginning of the tax year to the day before the further retirement; and
  - (ii) the new higher salary of reference divided by 365 multiplied by the number of days from the date of entitlement to further retirement benefits to the end of the tax year;

“adjustment factor” for a salary is the amount (if any) by which, immediately before the first day of the employment, that salary would have increased if it had been the annual rate of an official pension as defined in section 5(1) of PIA 1971, beginning and first qualifying for increases under that Act, on the same date as—

- (a) the last day of employment at that salary, in a case where the average salary was determined under regulation 37, or
- (b) the retirement pension, in a case where the average salary was determined under regulation 38;

“initial adjusted salary of reference” is a person’s adjusted salary of reference divided by 365 and multiplied by the number of days in the initial period;

“initial period” is that part of a tax year running from a person’s entitlement day in respect of retirement benefits and ending at the end of the tax year;

“pension receipts” means the sum of a person’s retirement pension—

- (a) including—
  - (i) phased retirement pension,
  - (ii) a pension (or part of a pension) which is payable to the person (P) by reason of Cases A, D or E applying to P’s reckonable service, including mandatory compensation for premature retirement of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997(a), and compensation payable under regulation 12 (discretionary compensation for premature retirement) of those Regulations.
  - (iii) a pension specified in regulation 7(10),
  - (iv) retirement benefits defined in and payable under the Teachers’ Pension Scheme Regulations 2014; and
- (b) excluding additional pension; and

“salary” means—

- (a) contributable salary;
- (b) pensionable earnings as defined in Chapter 4 of Part 3 of the Teachers’ Pension Scheme Regulations 2014.

---

(a) S.I. 1997/311, amended by S.I. 1999/608.

### Scope of abatement of retirement pension following further employment

**64A.** Regulation 64B applies to a person (P) to whom retirement benefits have become payable and who is employed—

- (a) in pensionable employment, comparable British service or employment which would have been pensionable but for—
  - (i) P having made an election under regulation 9 (election for employment not to be pensionable), or
  - (ii) P having reached the age of 75;
- (b) in part-time employment in a capacity described in paragraphs 1, 2 and 4 to 9 of Schedule 2, which is not pensionable employment by reason of the fact that the employment falls within regulation 7(6), and P has not made an election under regulation 10(1) (election for employment to be pensionable); or
- (c) in full-time employment which is not pensionable employment by reason of the fact that the employment falls within regulation 7(8), and P has not made an election under regulation 10(2)(d).

### Abatement of a retirement pension following further employment

**64B.**—(1) Where this regulation applies to a person (P) and P is in an initial period—

- (a) if P's salary in the employment during the initial period equals or exceeds P's initial adjusted salary of reference, no abatable pension is to be paid in that tax year;
- (b) in any other case, the abatable pension to which P is entitled in the initial period is to be paid only in respect of X number of days, where

$$X = \frac{A}{B}$$

where

A is the amount by which P's salary in the employment during the initial period falls short of P's initial adjusted salary of reference; and

B is the total of P's pension receipts for the initial period divided by the number of days in the initial period.

(2) Where this regulation applies to P and P is not in an initial period—

- (a) if P's salary in the tax year equals or exceeds P's adjusted salary of reference, no abatable pension is to be paid in that tax year;
- (b) in any other case, the abatable pension to which P is entitled in that tax year is to be paid only in respect of X number of days, where

$$X = \frac{A}{B}$$

where

A is the amount by which P's salary in the employment during the tax year falls short of P's adjusted salary of reference; and

B is the total of P's pension receipts for the tax year divided by 365.

### Method of abatement

**64C.**—(1) Where the abatable pension of a person (P) falls to be reduced—

- (a) under regulation 64B(1), paragraph (2) applies, or
- (b) under regulation 64B(2), paragraph (3) applies.

(2) Where this paragraph applies, the Secretary of State is to pay P's abatable pension in accordance with regulation 109 (monthly payments) or regulation 110 (quarterly payments), without taking account of the reduction, until the abatable pension has been paid in respect of the number of days calculated in regulation 64B(1)(b), on the assumption that P will remain in employment at the same salary for the remainder of the initial period.

(3) Where this paragraph applies, the Secretary of State is to pay P's abatable pension in accordance with regulation 109 (monthly payments) or regulation 110 (quarterly payments), without taking account of the reduction, until the abatable pension has been paid in respect of the number of days calculated in regulation 64B(2)(b), on the assumption that P will remain in employment at the same salary for the remainder of the tax year.

(4) When P's abatable pension has been paid in respect of the number of days calculated in regulation 64B(1)(b) or (2)(b) paragraph (5) applies, unless P ceases to be in the employment, or is in employment at a lower salary, in which case paragraph (6) applies.

(5) If this paragraph applies the Secretary of State is to pay no further abatable pension to P in respect of—

- (a) the remainder of the initial period, if regulation 64B(1)(b) applies, or
- (b) the remainder of the tax year, if regulation 64B(2)(b) applies.

(6) If this paragraph applies the Secretary of State is to pay P's abatable pension during the remainder of the initial period or tax year, of such amount and at such times as is necessary in order to achieve the outcome described in—

- (a) regulation 64B(1)(b) in respect of an initial period, or
- (b) regulation 64B(2)(b) in respect of a tax year.

#### **Recovery of overpaid pension**

**64D.**—(1) If the abatable pension paid in any tax year has exceeded the amount which should have been paid by virtue of regulations 64B and 64C, the difference between the amount which has been paid and the amount which should have been paid is an overpayment to which paragraph (2) applies.

(2) Where this paragraph applies, the overpayment is recoverable—

- (a) under regulation 114;
- (b) by a reduction in the abatable pension paid in any subsequent tax year; or
- (c) by a combination of (a) and (b)."

#### **Amendments to regulation 71 (Calculation of retirement benefits after ill-health pension ceases to be payable: supplemental)**

**18.** In regulation 71, in—

- (a) paragraph (3), omit the words "under regulation C9 of TPR 1997 or";
- (b) paragraph (9), substitute the word "after" with "before".

#### **Amendment to regulation 117 (Person to be treated as electing to receive lump sum in place of pension)**

**19.** In regulation 117, in sub-paragraph (a) of paragraph (2) substitute "117" with "116".

#### **Amendments to regulation 119 (Commutation: small pensions)**

**20.** In regulation 119—

- (a) in sub-paragraph (a), in paragraphs (4) and (6), after the words "as defined in paragraph 7" insert "and paragraph 7A";
- (b) in paragraph (8)—



- (i) at the end of sub-paragraph (c), substituting (d), insert—
  - “; and
- (d) the lump sum is a trivial commutation lump sum death benefit as defined in paragraph 20 of Schedule 29 to FA 2004.”;
- (ii) omit the words “and in this paragraph D is the person who had been in pensionable employment and on whose death the family benefits became payable.”.

**Amendment to regulation 123 (Reduction of benefits: lifetime allowance charge)**

**21.** For regulation 123 substitute—

**“Reduction of benefits: annual allowance and lifetime allowance charge**

**123.**—(1) This regulation applies to the situations set out in paragraphs (2) and (3), in relation to a benefit payable under these Regulations, and in paragraphs (4) and (5) “the charge” refers to either of the charges set out in paragraphs (2) and (3).

(2) The lifetime allowance charge under section 214 of FA 2004 arises because a benefit becomes payable to a person and the person and the scheme manager are jointly and severally liable to the charge.

(3) The annual allowance charge under section 227 of FA 2004 arises in respect of a person who serves a notice under section 238A of that Act<sup>(a)</sup>.

(4) The scheme manager must pay the charge.

(5) The amount of the benefit must be reduced to reflect the amount of the charge in such manner as the scheme manager is to determine, after taking advice from the scheme actuary.”.

**Amendment to Schedule 2 (Pensionable employment), Part 3 (Employments Pensionable on Election with Employer Consent)**

**22.** After paragraph 25, insert—

**“26.** Teacher employed in the Lycee Français Charles de Gaulle de Londres.”.

**Amendments to Schedule 3 (Employees’ and Employers’ Contributions)**

**23.** In Schedule 3—

- (a) in paragraph 2 (Employees’ contributions), for sub-paragraph (2), including the table, substitute—

“(2) In respect of each pensionable employment in which a member is in pensionable employment, the member must pay employees’ contributions on the member’s contributable salary in that employment at the percentage rate of employees’ contributions.

(3) The percentage rate of employees’ contributions for a pensionable employment is the rate in Column 2 of the table which corresponds to the band which includes the salary for that employment in Column 1.

(4) The salary bands in Column 1 are increased for each financial year, if there is a relevant increase in the consumer prices index for that financial year, by the appropriate percentage for the financial year, rounded up to the nearest £1.

(5) There is a relevant increase in the consumer prices index for a financial year if the consumer prices index for the month of September before that financial year is higher than that for the previous September.

---

(a) Section 238A was inserted by the Finance Act 2011 (c.11), Schedule 17.

(6) The appropriate percentage for the tax year is the same percentage as the percentage increase in the consumer prices index.

(7) In this regulation, “consumer prices index” means the all items consumer prices index published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act(a).

**Table**

<i>Column 1</i>	<i>Column 2</i>
<i>Salary for the pensionable employment for the financial year 2015-16</i>	<i>Employees’ contribution rate</i>
£0 - £25,999	7.4%
£26,000 - £34,999	8.6%
£35,000 - £41,499	9.6%
£41,500 - £54,999	10.2%
£55,000 - £74,999	11.3%
≥ £75,000	11.7%.”.

- (b) in paragraph 4 (Employers’ contributions), for sub-paragraph (2) substitute—
- “(2) The percentage rate is—
- (a) 14.1% from 1st April 2015 until 30th August 2015 inclusive;
  - (b) 16.4% from 1st September 2015;
  - (c) at the rate determined in each successive valuation report with effect from a date to be notified by the scheme manager.”.

**Amendments to Schedule 4 (Contributions for additional pensions)**

**24.** In Schedule 4—

- (a) in paragraph 4 (Determination of contributions), after the words “is from time to time” insert “to”.
- (b) in paragraph 11 (Death of AP beneficiary during payment or refund period), sub-paragraph (3)(a), substitute “AP beneficiary” with “AP beneficiary’s death grant nominee or personal estate”.

**Amendment to Schedule 5 (Family benefit contributions), Part 1 (Elections)**

**25.** In paragraph 16, sub-paragraph (2), of Schedule 5 insert at the end “divided by 100.”.

**Amendments to Schedule 6 (Transfer values), Part 2 (Inwards Transfers)**

**26.**—(1) For paragraph 11, substitute—

“**11.**—(1) A person (P) is entitled to count as reckonable service the period of service under a previous scheme certified by the scheme managers as having stood to P’s credit under the scheme when P ceased to be subject to it, if—

- (a) either sub-paragraph (2) or (3) is satisfied; and
- (b) P made an application to transfer on or before 31st March 2016.

(2) The previous scheme was a comparable British scheme and P ceased to be subject to the scheme on or before 31st December 2006.

---

(a) 2007 c.18.

(3) The previous scheme was a comparable United Kingdom scheme and P ceased to be subject to the scheme on or before 31st March 2015.”.

(2) In paragraph 12—

(a) for sub-paragraph (1), substitute—

“(1) A person (P) is entitled to count as reckonable service the period specified in sub-paragraph (2) unless one of the following exceptions applies—

- (a) P’s previous scheme is a club scheme service to which paragraph 11 does not apply;
- (b) P’s previous scheme is a registered pension scheme which is not a club scheme and P has entered pensionable employment after 31st December 1985;
- (c) paragraph 13.”.

(b) in sub-paragraph (3)—

(i) Paragraph (a), omit the words “and the request for the transfer value to be accepted was made within 12 months after the date on which the person entered pensionable employment”;

(ii) substitute Paragraphs (b) and (c) with—

- “(b) if sub-paragraph (1)(b) applies and a transfer value made in relation to P by the previous scheme was received within 12 months of P entering pensionable employment, the calculation is made by reference to P’s age and the annual rate of P’s contributable salary on the date P entered pensionable employment;
- (c) in any other case the calculation is made by reference to P’s age and salary on the date the transfer value was received;”

(3) In paragraph 15, omit the word “of” after the words “between the Secretary of State and the scheme”.

#### **Amendments to Schedule 7 (Retirement Benefits)**

27. In paragraph 3 of Schedule 7—

(a) in Paragraph (b) of sub-paragraph (3) omit all the words up to but not including “or”;

(b) for Paragraph (a) of sub-paragraph (4), substitute—

“(a) is made within two years after the end of pensionable employment, and”.

#### **Amendments to Schedule 9 (Family benefit service), Part 2 (Family Benefit Service: Children)**

28. In Schedule 9—

(a) in paragraph 6, Paragraph (h) after the words “any period of reckonable service” insert “on or before 31st March 1972”;

(b) in paragraph 7—

(i) for sub-paragraph (3) substitute—

“(3) But if the sum of the enhancement period determined in accordance with sub-paragraph (2) and the periods of D’s family benefit service (apart from any enhancement period) exceeds 45 years, the enhancement period is the longest period which does not cause D’s family benefit service to exceed that period.”;

(ii) omit sub-paragraphs (4) and (5).

#### **Amendment to Schedule 10 (Modified application in certain cases)**

29. In paragraph 2, sub-paragraph (6), of Schedule 10, after the words “preclude the payment” omit “the payment”.

**Amendments to Schedule 13 (Savings and transitional provisions)**

**30.** In Schedule 13—

(a) for paragraph 8, substitute—

“**8.** Despite the revocation of TPR 1997, and save as provided in paragraph 8A, Part 1 of Schedule 4 to those Regulations continues to have effect in relation to elections made under regulation C4 of those Regulations before 1st January 2007.

**8A.** Paragraph 8 does not apply to paragraph 8(6) of Schedule 4 to those Regulations.”.

(b) in paragraph 26 (Person formerly members of the National Health Service Pension Scheme), after the words “before the commencement date” insert “, and a break in pensionable service following the termination of such a person’s employment by reason of that person’s compulsory redundancy is not “a break in pensionable employment” for the purposes of paragraph 37(c) of that Part.”.

Date *Name*  
Minister of State  
Department for Education

We consent

Date *Name*  
*Name*  
Two of the Lords Commissioners of Her Majesty’s Treasury

## **EXPLANATORY NOTE**

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

These Regulations, which come into force on 1st April 2015, amend the Teachers' Pensions Regulations 2010.

An impact assessment has not been produced for this instrument as it has no impact on businesses or civil society organisations. The instrument has a minimal impact on the public sector.