

*These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009*

# **SCOTTISH PARLIAMENTARY PENSIONS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Schedule 3 transitional Provisions and Savings***

#### ***Paragraph 15: Deferred pensioner lump sums***

530. **Paragraph 15** makes provision to protect the rights of certain deferred pensioners to receive a refund of their contributions in the event of their death. The transitional provision only applies to deferred pensioners who participated in the scheme prior to the new rules day and who die after reaching age 65 leaving no surviving partner or eligible child. The provision preserves the rights under article N2 of the 1999 pensions order.
531. Under article N2 of the 1999 scheme rules, a refund of contributions is payable to the executors of an individual who dies without leaving a spouse or eligible child. Such a person would have to have ceased to be a participant, and thus not be entitled to a death-in-service benefit. In addition, they could not be eligible for a pension under the Scheme, thus being under 65 years of age or still serving as an MSP or office-holder (but having opted out of the scheme).
532. Under paragraph 15, a deferred pensioner at the new rules day would still qualify for a refund of contributions payment under N2 which would include old scheme contributions. The rule would not apply to scheme pensioners who would receive an entitlement in terms of rules 70 or 71.