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

### **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### Schedule 3 transitional Provisions and Savings

#### **Paragraph 16:** Short service refunds

- 533. The existing refund of contribution provision at article N1 of the 1999 pensions order allows a refund of contributions to be made provided all the conditions are met up to the point when an individual has two years reckonable service. Rule 72(1) alters that period to one of three months. Paragraph 16 preserves the two-year period for certain individuals leaving the scheme.
- 534. Subparagraph 1 of paragraph 16 disapplies Condition 3 of rule 72(1) in relation to the cut-off point of three months for becoming eligible for a short service refund of contributions for those who have participated in the existing scheme before the new rules day. Such members remain entitled to a short service refund if they leave the scheme with fewer than two years of reckonable service. Subparagraph (2) provides that old scheme contributions are included in respect of short service refunds under the new rules. Rule 72(2) provides for a short service refund to be equal to the amount of scheme member contributions paid by the individual less the amount of any contributions paid by the individual under section 55(2) of the Pensions Act 1993 (c.48)).