

### SCHEDULE 3 TRANSITIONAL PROVISIONS AND SAVINGS

#### *Special provision for participants reaching age of 75 before the new rules day*

- 9 (1) This paragraph applies to an individual who—
- (a) is participating in the scheme in accordance with the 1999 scheme rules, and
  - (b) is aged under 75 when this paragraph comes into force but will reach the age of 75 before the new rules day.
- (2) An individual to whom this paragraph applies may, before reaching the age of 75, give notice to the SPCB that he or she desires to commute into a lump sum such part of his or her pension as is specified in the notice.
- (3) An individual who gives such a notice is to be treated for the purposes of Part G of the 1999 scheme rules as having given an equivalent notice under article G1(1) (and Part G is to apply accordingly).
- (4) Despite article F1(a) and (b) and article F2 of the 1999 scheme rules—
- (a) the fact that an individual who gives such a notice is—
    - (i) an MSP, or
    - (ii) the holder of a qualifying office (within the meaning of article C2(3) of the 1999 scheme rules),does not prevent the individual from being entitled to receive a pension, from the day before the individual's 75th birthday, in accordance with article F1 or F2 of the 1999 scheme rules, but
  - (b) the amount of pension so payable is to be nil until the individual is neither an MSP nor the holder of such an office.