## SCOTTISH STATUTORY INSTRUMENTS

## 2000 No. 112

## The Divorce etc. (Pensions) (Scotland) Regulations 2000

## Apportionment

4. The value of the proportion of any rights or interests which a party has or may have in any benefits under a pension arrangement as at the relevant date and which forms part of the matrimonial property by virtue of section 10(5) shall be calculated in accordance with the following formula–

$$A \times \frac{B}{C}$$

where-

A is the value of these rights or interests in any benefits under the pension arrangement which is calculated, as at the relevant date, in accordance with paragraph (2) of regulation 3 above; and

B is the period of C which falls within the period of the marriage of the parties before the relevant date and, if there is no such period, the amount shall be a zero; and

C is the period of the membership of that party in the pension arrangement before the relevant date.