
SCOTTISH STATUTORY INSTRUMENTS

2001 No. 461

The Police Pensions (Additional Voluntary Contributions and Increased Benefits) (Pension Sharing) (Scotland) Amendment Regulations 2001

Amendment of the Police Pensions (Purchase of Increased Benefits) Regulations 1987

3.—(1) The Police Pensions (Purchase of Increased Benefits) Regulations 1987⁽¹⁾ shall be amended in accordance with the following paragraphs.

(2) In paragraph (1) of regulation 3 (election to purchase increased benefits) for “Subject to paragraph (2)” there shall be substituted “Subject to paragraphs (2) and (2A)”.

(3) After paragraph (2) of regulation 3 there shall be inserted—

“(2A) Subject to paragraph (2B), a pension debit member may not replace any rights debited to him as a consequence of a pension sharing order with any rights which he would not have been able to acquire (in addition to the debited rights) had the order not been made.

(2B) Paragraph (2A) does not apply if and to the extent that regulations made under paragraph 18(10) or (11) of Schedule 10 to the Finance Act 1999⁽²⁾ make provision as a result of which the requirement in section 590(3)(bb) of the Income and Corporation Taxes Act 1988⁽³⁾ has effect in the case of rights under these Regulations and the principal Regulations with any exception, exclusion or modification permitting a member to replace any rights so debited.”.

⁽¹⁾ S.I.1987/2215.

⁽²⁾ 1999 c. 16.

⁽³⁾ 1988 c. 16. Section 590(3)(bb) was inserted by the Finance Act 1999 Schedule 10, paragraph 2(3).