
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 201

The Police Pensions (Scotland) Regulations 2007

PART 8

TRANSFER VALUES, PAYMENT, ETC

Payment of awards

Authorities responsible for payment of awards

81.—(1) An award which is payable to or in respect of a person by reason of that officer having served as a regular police officer shall be payable by the police authority.

(2) An award which is payable to or in respect of a pension credit member under Part 6, and any sum paid in commutation of such an award, is payable by the relevant police authority.

Funds out of which and into which payments are to be made

82.—(1) Subject to paragraph (2), all payments for the purposes of these Regulations made by or to a police authority shall be paid out of or into the police fund.

(2) There shall be paid out of monies provided by Parliament or, as the case may be, into the Scottish Consolidated Fund all payments for the purposes of these Regulations made by or to the Scottish Ministers by reason that the Scottish Ministers are treated as the police authority in relation to an inspector or assistant inspector of constabulary or a police officer engaged on relevant service.

Payment and duration of awards

83.—(1) Subject to the provisions of these Regulations, in particular of—

- (a) regulation 32(4);
- (b) regulation 33;
- (c) regulation 43; and
- (d) regulations 51 to 55,

the pension of a regular police officer shall be payable in respect of each month as from the date of that officer's retirement.

(2) Subject to the provisions of these Regulations, a survivor's pension shall be payable in respect of each month as from the death of the police officer in respect of whom the award is payable or, in the case of a posthumous child such as is mentioned in regulation 40(1)(b)(i), as from the birth of the child, except where the police officer in respect of whom the award is payable was in receipt of a pension and dies during a period in respect of which the officer has already received that officer's pension, in which case the survivor's pension shall not be payable before the end of that period.

(3) Subject to the provisions of these Regulations, in particular of—

- (a) regulation 42(6)(b) and (c);

- (b) regulation 43; and
- (c) regulations 51 to 55,

a pension shall be payable for life and shall be discharged by payments in advance at such reasonable intervals as the police authority may, in their discretion, determine, except that payment on account of a pension may be delayed, in whole or in part, pending the determination of any question as to the liability of the police authority in respect of the pension, including any question as to the continuance of that liability.

(4) Where a person dies after receiving a sum paid in advance on account of a pension, neither the said sum nor any part thereof shall be recoverable although referable to a period after the person's death.

(5) Subject to the provisions of these Regulations, a gratuity or award by way of repayment of aggregate pension contributions shall become payable as soon as the entitlement to it arises and shall be paid forthwith in 1 sum, and a lump sum payable upon the retirement of a regular police officer shall be paid within 3 months from the date of retirement, except that—

- (a) any such payment may be delayed, in whole or in part, pending the determination of any question as to the liability of the police authority to pay it; and
- (b) where the police authority are satisfied that it would be for the advantage of the beneficiary to pay a gratuity in instalments, they may pay it in instalments of such reasonable amounts and over such reasonable period as they think fit.

Payment of awards otherwise than to beneficiary and application of payments

84.—(1) This regulation applies to the payment of any award to or in respect of a regular police officer or a pension credit member (whether a pension, gratuity or other award) and any reference in this regulation to the beneficiary is a reference to the person to whom, this regulation apart, the award is payable.

(2) Subject to the provisions of these Regulations, and in particular the following provisions of this regulation, an award shall be payable only to the beneficiary.

(3) Where the beneficiary is a child under the age of 18, the police authority may, if they think fit, in lieu of paying any sum on account of an award to that child, pay it to such other person as they may determine; and a person who receives any sum in pursuance of this paragraph shall, subject to and in accordance with any directions of the police authority, apply that sum for the benefit of that child under the age of 18.

(4) On the death of the beneficiary to whom a sum is due on account of an award which does not exceed £30,000 or such higher amount as may from time to time be prescribed for the purposes of section 6 of the Administration of Estates (Small Payments) Act 1965⁽¹⁾ or section 1(3) of the Confirmation to Small Estates (Scotland) Act 1979⁽²⁾, the police authority may, without probate, confirmation or any other formality or proof of title, pay the said sum to the persons appearing to the authority to be beneficially entitled to the personal estate of the deceased or, as the authority think fit, pay the said sum to one or more of those persons or distribute it among all or any of those persons in such proportions as the authority may determine.

(5) Where it appears to the police authority that a beneficiary is by reason of mental disorder or otherwise incapable of managing that beneficiary's affairs, in lieu of paying any sum on account of an award to that beneficiary—

- (a) they may, in their discretion, pay it in whole or in part to a person having the care of the beneficiary or such other person as they may determine; and

(1) 1965 c. 32.

(2) 1979 c. 22.

- (b) in so far as they do not so discharge their liability in respect of that sum, the authority shall apply it in such manner as they think fit for the benefit of the beneficiary or their dependants;

and a person who receives any sum in pursuance of sub-paragraph (a) shall, subject to and in accordance with any directions of the police authority, apply it for the benefit of the beneficiary or that beneficiary's dependants.

(6) Where, as a result of any fraud, theft or negligence on the part of a regular police officer in connection with that officer's service as such, a loss has occurred to the fund out of which an award is payable to that officer, in lieu of paying the whole or any part of any sum on account of the award to that beneficiary, the police authority may, if they think fit but subject to paragraph (7), apply it in making good the loss by retaining it in that fund:

Provided that the aggregate amount retained in pursuance of this paragraph shall not exceed whichever is the lesser of the following amounts, namely—

- (a) the amount which is the actuarial value, at the time of the first retention, of the sums then or prospectively due to the regular police officer on account of the award; and
(b) the amount of the said loss,

and, in the event of any dispute as to the amount of that loss, the power conferred by this paragraph shall not be exercisable save to the extent of any sum adjudged due to the police authority in respect of the loss by an order of a competent court.

(7) Where the police authority exercise the power conferred by paragraph (6) they shall furnish the regular police officer concerned with a certificate showing the amount retained and the effect on the award; and, where the regular police officer is entitled to reckon pensionable service otherwise than by reason of service as a member of a police force, only the following proportion of any sum due on account of the award may be so retained and applied, that is to say, the proportion which that officer's pensionable service reckonable by reason of service as a member of a police force bears to that officer's total pensionable service.

(8) A police authority shall obtain a good discharge by paying or applying any sum in the manner provided by this regulation.

Payment on behalf of officers of lifetime allowance charge

85.—(1) A regular police officer may request the police authority to pay on that officer's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the Finance Act 2004⁽³⁾ (lifetime allowance charge) when—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of that Act (benefit crystallisation events and amounts crystallised) occurs in relation to that officer; and
(b) the officer and the police authority are jointly and severally liable in relation to that event.

(2) Such a request may only be made by notice in writing given before the event occurs.

(3) The police authority may comply with such a request only if the officer pays the police authority the amount in question on or before the date on which the event occurs.

Reduction of benefits where lifetime allowance charge payable

86.—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of the Finance Act 2004 occurs in relation to a regular police officer;

(3) 2004 c. 12.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) the officer and police authority are jointly and severally liable in relation to that event; and
 - (c) no request has been duly made under regulation 85 in relation to the event or, if such a request has been made, the authority is prevented from complying with it by paragraph (3) of that regulation.
- (2) Where this regulation applies–
- (a) the police authority shall pay any of the tax payable on the event;
 - (b) the benefits payable to or in respect of the officer, or the transfer payment in the case of event 8 in the table in section 216(1) of the Finance Act 2004, shall be reduced to reflect fully the amount of tax payable; and
 - (c) the amount of the reduction shall be determined in accordance with guidance provided by the Scheme actuary and, in the case of any reduction to pension benefits, consistent with normal actuarial practice, as determined by the Scheme actuary.