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SCOTTISH STATUTORY INSTRUMENTS

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**2007 No. 201**

**The Police Pensions (Scotland) Regulations 2007**

**PART 8**

**TRANSFER VALUES, PAYMENT, ETC**

*Transfer values payable on leaving the police service or ceasing to make pension contributions*

**Transfer values payable on leaving the police service or ceasing to make pension contributions**

**78.**—(1) Subject to paragraph (8), this regulation applies to a regular police officer who, before that officer attains the age of 64 years—

- (a) ceases to serve as a regular police officer; or
- (b) makes or has made an election under regulation 9,

and who, in either case, satisfies the conditions specified in paragraph (2).

(2) The conditions mentioned in paragraph (1) are—

- (a) that the officer subsequently becomes subject to new pension arrangements which are contained within—
  - (i) a public service pension scheme within the meaning of section 1(1) of the 1993 Act<sup>(1)</sup>;
  - (ii) any other pension scheme which is registered under section 153 of the Finance Act 2004<sup>(2)</sup>; or
  - (iii) a qualifying recognised overseas pension scheme within the meaning of section 169 of the Finance Act 2004;
- (b) that the officer's pensionable service satisfies the 3 month condition within the meaning of section 101AA(2) of the 1993 Act<sup>(3)</sup>;
- (c) that the officer is not entitled to a pension under Part 4 or, if the officer is so entitled, it is not yet payable;
- (d) that the officer has not received any award by way of repayment of the officer's aggregate pension contributions; and
- (e) that the officer has, on or before the date on which that officer attains the age of 64 years, or within such longer period as the police authority may allow in the circumstances of the particular case, given written notice to the police authority of the officer's desire that this regulation should apply in the officer's case.

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(1) 1993 c. 48; subsection (1) of section 1 was so numbered by the Pensions Act 2004 (c. 35), section 293(1) and (2) and the definition of "public service pension scheme" was amended by S.I. 1999/1820, article 4, Schedule 2, Part 1, paragraph 113(a) and (b).

(2) 2004 c. 12.

(3) Section 101AA was inserted by section 264 of the Pensions Act 2004.

(3) A regular police officer who has given notice in accordance with paragraph (2)(e) may, without prejudice to the giving of another such notice, withdraw that notice by giving written notice to that effect to the police authority under this paragraph:

Provided that notice under this paragraph shall be of no effect if it is given at a time when the police authority have already entered into an agreement with a third party to pay a transfer value under paragraph (4) in respect of that officer.

(4) Subject to paragraph (8), where this regulation applies the police authority shall, within 12 months of receipt of notice given in accordance with paragraph (2)(e) or, if earlier, by the date on which the regular police officer concerned attains the age of 65 years, pay a transfer value calculated, subject to paragraph (5) in accordance with tables and guidance issued for the purpose by the Scheme actuary to the authority or person empowered to receive such payments for the purposes of the new pension arrangements to which the regular police officer becomes subject:

Provided that if proceedings before a court have been commenced against the regular police officer concerned within 12 months of the date on which contributions under regulation 8 ceased to be payable in respect of that officer and it appears to the police authority that the proceedings may lead to the forfeiture of any pension, entitlement to which arises as a result of the payment of such contributions, the period within which payment under this paragraph is to be made shall be—

- (a) that specified in the foregoing provisions of this paragraph; or
- (b) 3 months from the conclusion of those proceedings (including any proceedings on appeal),

whichever ends later.

(5) In the case of a transfer value paid under the public sector transfer arrangements, paragraph (4) shall have effect as if, for the words from “subject to paragraph (5)” to “actuary” there were substituted the words “in accordance with the rules of the public sector transfer arrangements”; and for these purposes, “the public sector transfer arrangements” has the same meaning as that given in regulation 15(4).

(6) In the case of a regular police officer who has received such an award as is mentioned in paragraph (2)(d) but has, within 6 months of becoming subject to new pension arrangements, or within such longer period as the police authority may allow in the circumstances of that officer’s case, paid to that authority an amount equal to that of the award (plus interest, where payable in accordance with paragraph (7)), paragraph (2) shall have effect as if sub-paragraph (d) were omitted:

Provided that, in the case of a regular police officer who is becoming subject to new pension arrangements such as are specified in paragraph (2)(a)(i), this paragraph shall have effect as if for “6 months” there were substituted “12 months”.

- (7) For the purposes of paragraph (6)—
  - (a) interest shall be payable where payment is made under that paragraph more than a year after receipt of the award as mentioned in paragraph (2)(d); and
  - (b) any such interest shall be calculated at the rate of 5 per cent per year, compounded with yearly rests.

(8) Where a pension debit exists under Part 6, the amount of any transfer value payable under this regulation shall be decreased by the actuarial value of that debit.

### **Prohibition on accepting or paying transfer values for pension credit rights**

**79.** A transfer value may not be accepted or paid in respect of any pension credit rights under Part 6.