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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 232**

**The Police Pension Account (Scotland) Regulations 2010**

**Transfers between the Police Pension Account and the Police Operating Account**

8.—(1) Where, in respect of any financial year, the amount shown in the accounts for the Police Pension Account as expended (including transfers payable) exceeds the amount shown in those accounts as receivable (including transfers receivable), the police authority must transfer from its Police Operating Account to its Police Pension Account an amount equal to the difference between those amounts.

(2) Where, in respect of any financial year, the amount shown in the accounts for the Police Pension Account as receivable (including transfers receivable) exceeds the amount shown in those accounts as expended (including transfers payable), the police authority must transfer from its Police Pension Account into its Police Operating Account an amount equal to the difference between those amounts.

(3) For the purposes of this regulation, no account is to be taken of payments made by the Scottish Ministers or the police authority under regulation 9.