## SCHEDULE 1

## PENSION SHARING ON DIVORCE OR NULLITY OF MARRIAGE OR DISSOLUTION OR NULLITY OF CIVIL PARTNERSHIP

## Offset for crime, negligence or fraud

- 13.—(1) This paragraph applies in relation to pension credit benefit which arises by virtue of pension credit rights which are derived from an employer's contributions paid on or after 13th July 1998 in respect of the relevant participator.
- (2) Where sub-paragraph (3) applies, the Scottish Ministers may reduce the amount of any pension credit benefit payable to or in respect of a pension credit member under this schedule to the extent set out, and subject to the conditions specified, in whichever of the regulations referred to in that paragraph applies.
  - (3) This sub-paragraph applies where on or after 13th July 1998—
    - (a) in respect of a relevant pension credit member, the circumstances set out in whichever of the following regulations applies have occurred—
      - (i) regulation T6 of the 2011 Regulations (offset for crime, negligence or fraud);
      - (ii) regulation 2.J.7 or 3.J.7 of the 2013 Regulations (reduction in benefits in cases where loss caused by member's crime, negligence or fraud);
      - (iii) paragraph 11 of schedule 3 of the 2015 Regulations (offset of benefits); and
    - (b) there has been a loss to public funds.
  - (4) In this paragraph—

"relevant pension credit member" means a pension credit member who is also a member of the NHS Pension Scheme; and

"relevant participator" means the participator in relation to whose rights under the AVC scheme the pension sharing order or provision, which gave the pension credit member in question entitlement to a pension credit, was made.