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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**PUBLIC SERVICE PENSIONS**

The Police Pensions (Consequential Provisions) (Scotland) Regulations 2015

*Made - - - -*

*Coming into force in accordance with regulation 1*

THE POLICE PENSIONS (CONSEQUENTIAL PROVISIONS) (SCOTLAND) REGULATIONS 2015

PART 1

Introductory

1. Citation, commencement and expiry
2. Interpretation

PART 2

Modification of contracting-out provisions

3. Application of this Part
4. Contracting-out

PART 3

Modification of early leaver and other provisions

5. Application of this Part
6. Certification
7. Preservation of benefit
8. Revaluation of preserved benefit
9. Protection of increases in guaranteed minimum pensions
10. Protection of increases in guaranteed minimum pensions after abolition of contracting-out
11. Transfer values
12. Transfer values regulations
13. Cash transfers and contribution refunds

**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: *The Police Pensions (Consequential Provisions) (Scotland) Regulations 2015 No. 118*

#### PART 4

##### Modification of tax regime

14. Lifetime allowance charge
15. Annual allowance charge

#### PART 5

##### Modification of short service benefit provisions

16. Short service benefit  
Signature  
Explanatory Note