
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 239

The Police Pensions (Remediable Service) (Scotland) Regulations 2023

PART 7

Provision about special cases

CHAPTER 2

Miscellaneous special cases

Protection of the amount of pension payable to an eligible child

53.—(1) This regulation applies where—

- (a) immediately before 1st October 2023, benefits are in payment to an eligible child (“E”) in respect of the remediable police service of a deceased member,
- (b) there is a surviving adult (“S”) in relation to the deceased member,
- (c) S does not have parental responsibility for E, and
- (d) S makes an immediate choice decision which would (disregarding this regulation) result in a decrease in the amount of benefits payable to E in relation to M’s remediable police service.

(2) Where this regulation applies—

- (a) E does not owe the scheme manager a liability under section 14(3) of PSPJOA 2022 in respect of benefits received in relation to M’s remediable police service, and
- (b) the amount of benefits payable continues to be the amount that was payable before the election was made.

Payment of annual allowance tax charges and provision of information

54. Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004 in relation to an in-scope tax year (within the meaning of direction 7(7) of the PSP Directions 2022) because the time limit in Section 237BA has passed, direction 7(2) to (6) of the PSP Directions 2022 applies in relation to the remedy member.