
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 239

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

PART 8

Liabilities and payment

CHAPTER 3

Reduction and waiver of liabilities

Requirement to reduce liabilities by tax relief amounts

- 60.**—(1) This regulation applies where under section 15, 16 or 17 of PSPJOA 2022—
- (a) a person owes a liability to pay pension contributions in relation to the remediable police service of a remedy member, or
 - (b) the scheme manager owes a liability to pay compensation in relation to such service,
- (2) The scheme manager must reduce the liability by tax relief amounts—
- (a) determined in accordance with direction 4(5) to (9) of the PSP Directions 2022, and
 - (b) before the liability is netted off in accordance with regulation 59.
- (3) The following provisions of the PSP Directions 2022 apply where the scheme manager makes a determination under direction 4(8)—
- (a) direction 4(10) (provision of explanation), and
 - (b) direction 4(11) and (12) (appeals).

Power to reduce or waive amounts owed by a person to the scheme manager

- 61.**—(1) The scheme manager may reduce or waive an amount owed by a person to the scheme under—
- (a) section 14, 15, 16 or 17 (“the corrections provisions”) of PSPJOA 2022, or
 - (b) these Regulations.
- (2) When reducing or waiving an amount under paragraph (1), the scheme manager must comply with the requirements set out in direction 4(1)(a) to (c) of the PSP Directions 2022 (and the reference in direction 4(1)(c) to “any scheme regulations made by virtue of section 26(1)(b) of PSPJOA 2022” is to be read as a reference to regulation 64.

Agreement to waive a liability owed by the scheme manager in respect of an immediate correction

- 62.**—(1) This regulation applies where the scheme manager owes a liability to pay compensation to a person (“P”) under section 16(3) of PSPJOA 2022.

- (2) The scheme manager and P may agree to waive the liability.
- (3) An agreement referred to in paragraph (2)—
 - (a) must be in writing,
 - (b) may be rescinded with the agreement of the scheme manager and P, and
 - (c) in any event ceases to apply where—
 - (i) the end of the section 10 election period in relation to the remediable police service in respect of which compensation is payable has passed, and
 - (ii) no section 10 election has been made (or deemed to have been made) in relation to that service.
- (4) Where an agreement is rescinded or otherwise ceases to apply, the scheme manager owes P the liability mentioned in paragraph (1).