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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 239**

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

**PART 4**

Provision about divorce and dissolution arrangements

**CHAPTER 1**

Pension credit and pension debit members

*SECTION 2*

*Pension sharing arrangements: information provided before 1st October 2023*

**Meaning of “alternative amount”**

**19.**—(1) “Alternative amount” means—

- (a) in relation to a relevant pension sharing arrangement that does not relate to mixed service, and where an initial amount was determined under—
  - (i) section 29(2) of WRPA 1999 in relation to a percentage value to be transferred from the initial scheme, the amount that would have been determined applying the relevant percentage value under section 29(2) on the valuation day if the remediable relevant benefits had been secured in the alternative scheme;
  - (ii) 29(3) of WRPA 1999 in relation to an amount to be transferred from the initial scheme, the amount equal to the implied percentage of the cash equivalent of the remediable relevant benefits on the valuation day determined as if all of those benefits had been secured in the alternative scheme;
- (b) in relation to a relevant pension sharing arrangement that relates to mixed service, the greater of—
  - (i) the legacy scheme amount, and
  - (ii) the reformed scheme amount.

(2) In paragraph (1)(b)—

“legacy scheme amount” means, where the initial amount was determined in relation to—

- (a) a percentage value to be transferred from both the legacy scheme and the reformed scheme, the amount that would have been determined applying—
  - (i) in relation to pre-taper date remediable relevant benefits, the legacy scheme percentage value, and
  - (ii) in relation to post-taper date remediable relevant benefits, the reformed scheme percentage value,

under section 29(2) of WRPA 1999 on the valuation day if all of the remediable relevant benefits had been secured in the legacy scheme;

- (b) an amount to be transferred from both the legacy scheme and the reformed scheme, the amount equal to the implied percentage of the cash equivalent of the remediable relevant benefits on the valuation day determined as if all the remediable relevant benefits had been secured in the legacy scheme;

“reformed scheme amount” means where the initial amount was determined under section 29(2) of WRPA 1999 in relation to—

- (a) a percentage value to be transferred from both the legacy scheme and the reformed scheme, the amount that would have been determined applying—
  - (i) in relation to pre-taper date remediable relevant benefits, the legacy scheme percentage value, and
  - (ii) in relation to post-taper date remediable relevant benefits, the reformed scheme percentage value,

under that section on the valuation day if all of the remediable relevant benefits had been secured in the reformed scheme;

- (b) an amount to be transferred from both the legacy scheme and the reformed scheme, the amount equal to the implied percentage of the cash equivalent of the remediable relevant benefits on the valuation day determined as if all the remediable relevant benefits had been secured in the reformed scheme.

(3) In this regulation—

“implied percentage”, in relation to the value of benefits under a police pension scheme, means the percentage that an initial amount determined under section 29(3) of WRPA represented of the cash equivalent of the remediable relevant benefits under that scheme on valuation day;

“legacy scheme percentage value” means the percentage value specified in a relevant pension sharing arrangement in relation to D’s legacy scheme for the purpose of determining an amount under section 29(2) of WRPA 1999;

“post-taper date remediable relevant benefits” means remediable relevant benefits to which a corresponding pension debit member (“D”) is entitled by virtue of remediable shareable rights secured by virtue of D’s remediable police service after D’s tapered protection closing date;

“pre-taper date remediable relevant benefits” means remediable relevant benefits to which D is entitled by virtue of remediable shareable rights secured by virtue of D’s remediable police service on or before D’s tapered protection closing date;

“reformed scheme percentage value” means the percentage value specified in a relevant pension sharing arrangement in relation to the reformed scheme for the purpose of determining an amount under section 29(2) of WRPA 1999;

“relevant percentage value” means—

- (a) where the relevant pension sharing arrangement specifies a percentage value in relation to only the initial scheme for the purpose of determining an amount under section 29(2) of WRPA 1999, that percentage value;
- (b) otherwise, the percentage value that is specified in relation to the alternative scheme;

“tapered protection closing date”, in relation to D, has the meaning given in paragraph 2 of schedule 4 of the 2015 Regulations.