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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 239**

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

**PART 5**

**Voluntary Contributions**

**Treatment of legacy scheme added years payments**

**28.**—(1) This regulation applies in relation to a remediable added years payment made by a remedy member (“M”).

(2) The scheme manager must, as soon as reasonably practicable after 30th September and having consulted the scheme actuary, determine the “compensatable amount”, being an amount by way of compensation which is equal to—

- (a) the aggregate of all of M’s remediable added years payments, less
- (b) an amount in respect of the value of tax relief in accordance with directions 5(5) to (9) of the PSP Directions 2022.

(3) Where a determination is made in accordance with direction 5(8) of the PSP Directions 2022, the following apply—

- (a) direction 5(10) (provision of explanation);
- (b) direction 5(11) and (12) (appeals).

(4) Where, by virtue of a section 6 election (including a deemed section 6 election) or a section 10 election, the benefits payable in relation to M’s remediable police service are reformed scheme benefits—

- (a) the scheme manager owes M or, where M is deceased, M’s personal representatives the compensatable amount, and
- (b) the rights to benefits that would otherwise have been secured by the remediable added years payment are extinguished.

(5) In this regulation, a “remediable added years payment” means a payment to secure increased benefits under the Police Pensions (Purchase of Increased Benefits) Regulations 1987 or Part 5 of the 2007 Regulations which is—

- (a) a lump sum payment made during the period of M’s remediable police service,
- (b) a periodical contribution made pursuant to an arrangement which commenced during the period of M’s remediable police service, or
- (c) a lump sum payment or a periodical contribution made pursuant to a remedial arrangement under regulation 29.