
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).