
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

The Teachers' Pensions (Remediable Service) (Scotland) Regulations 2023

PART 4

Provision about divorce and dissolution arrangements

CHAPTER 2

**Arrangements on divorce, annulment or dissolution
other than a pension sharing order or agreement**

Arrangements other than a pension sharing order or agreement: calculating the value of pension benefits

26.—(1) This regulation applies where—

- (a) the value of the remediable rights of a member (“M”) must be determined for the purpose of proceedings connected to M’s divorce, annulment or the dissolution of M’s civil partnership,
 - (b) the divorce, annulment or dissolution is to take effect—
 - (i) on or after 1 October 2023, and
 - (ii) before the earlier of—
 - (aa) a decision taking effect in relation to M’s remediable teacher service, or
 - (bb) the end of the relevant election period, and
 - (c) the value of M’s remediable rights is not to be subject to a pension sharing arrangement.
- (2) The value of M’s remediable rights for the purpose of the proceedings is the greater of those rights valued by the scheme manager, having consulted the scheme actuary, as if they were—
- (a) secured in M’s legacy scheme, or
 - (b) secured in the reformed scheme.
- (3) In this regulation—
- “decision” means an immediate choice decision or a deferred choice decision,
- “pension sharing arrangement” means an agreement, order or provision which attracts section 29 of WRPA 1999 in relation to M’s remediable rights,
- “relevant election period” means, where M is—
- (a) a deferred choice member, the section 10 election period in relation to M,
 - (b) an immediate choice pensioner member, the section 6 election period in relation to M,
- “remediable rights” means the rights secured by virtue of M’s remediable teacher service.