
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 5

Voluntary contributions

CHAPTER 3

Deferred choice members

SECTION 2

Provision about remedial voluntary contributions on the entry into force of section 2(1) of PSPJOA 2022

Application of Section 2

37.—(1) This Section applies where M has paid remediable voluntary contributions to secure a reformed scheme flexibility.

(2) This Section applies separately in relation to each type of reformed scheme flexibility secured by M's remediable voluntary contributions.

Treatment of rights to reformed scheme flexibilities on the entry into force of section 2(1) of PSPJOA 2022

38.—(1) Paragraph (2) applies in relation to rights to reformed scheme flexibilities in respect of which—

- (a) an RVC election is made under regulation 29(5)(a), or
- (b) the period mentioned in regulation 29(6) has expired and no RVC election has been made.

(2) Where this paragraph applies—

- (a) the scheme manager must confer rights to alternative legacy scheme additional pension,
- (b) the rights to reformed scheme flexibilities mentioned in paragraph (1) are extinguished, and
- (c) if the arrangement under which remediable voluntary contributions are paid to secure the reformed scheme flexibilities is continuing, any remediable voluntary contributions paid under that arrangement are to be treated as being paid to secure rights to legacy scheme additional pension.

(3) Paragraph (4) applies in relation to rights to reformed scheme flexibilities in respect of which an RVC election is made under regulation 29(5)(b) or (c).

(4) Where this paragraph applies—

- (a) the scheme manager owes to M or, where M is deceased, to M's personal representatives an amount equal to the compensatable amount except in accordance with the terms of an agreement under regulation 39(2),
- (b) the rights to reformed scheme flexibilities mentioned in paragraph (3) are extinguished, and
- (c) if the arrangement under which remediable voluntary contributions are paid to secure the reformed scheme flexibilities is continuing, that arrangement is terminated.

Agreement to waive payment of a compensatable amount

39.—(1) This regulation applies in relation to rights to reformed scheme flexibilities in respect of which an RVC election is made under regulation 29(5)(c).

(2) The scheme manager and M may agree to waive the compensatable amount otherwise owed under regulation 38(4)(a).

(3) Such an agreement—

- (a) must be in writing, and
- (b) must provide that the waiver ceases to apply where—
 - (i) the end of the section 10 election period in relation to the remediable teacher service has passed without a deferred choice decision having been made in relation to that service, or
 - (ii) a deferred choice decision is made in relation to that service.

(4) The agreement must provide that, where a waiver ceases to apply by virtue of the circumstances mentioned in paragraph (3) and the benefits payable in relation to M's remediable teacher service are—

- (a) legacy scheme benefits, the scheme manager owes M or, where M is deceased, M's personal representatives the compensatable amount mentioned in paragraph (2),
- (b) reformed scheme benefits—
 - (i) the scheme manager must, having consulted the scheme actuary, confer rights under the reformed scheme equivalent to the reformed scheme flexibilities mentioned in paragraph (1), and
 - (ii) any right to payment of the compensatable amount is extinguished.

(5) An agreement under this regulation may not be varied.