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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 241**

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

**PART 5**

**Voluntary contributions**

**CHAPTER 4**

**Remedial arrangements to pay voluntary contributions to the legacy scheme**

**Remedial arrangements to pay voluntary contributions to secure legacy scheme additional pension**

**43.**—(1) This regulation applies to a remedy member (“M”) who is not a deceased member.

(2) M may elect to enter into an arrangement (a “remedial arrangement”) to pay contributions for additional pension under the legacy scheme in accordance with—

- (a) schedule 2A of the 2005 Regulations, and
- (b) this regulation.

(3) M may only enter into a remedial arrangement—

- (a) in respect of a period of M’s remediable teacher service,
- (b) if the scheme manager is satisfied that it is more likely than not that, but for a relevant breach of a non-discrimination rule, M would, during the period of M’s remediable teacher service, have entered into the same or a similar arrangement,
- (c) before—
  - (i) the end of the period of one year beginning with the day on which a remediable service statement is first provided in respect of M, or
  - (ii) such later time as the scheme manager considers reasonable in all the circumstances, and

(d) after an application made in accordance with paragraph (4) is approved by the scheme manager.

(4) An application is made in accordance with this paragraph where—

- (a) it is in writing in a form and manner determined by the scheme manager,
- (b) it is accompanied by any information the scheme manager reasonably requires to be provided for the purposes of—
  - (i) determining the matters mentioned in paragraph (3)(b),
  - (ii) complying with any requirement imposed by schedule 2A of the 2005 Regulations in connection with making an election to pay voluntary contributions for additional pension, and

- (c) it is received by the scheme manager—
  - (i) before the end of the period of six months beginning with the day on which a remediable service statement is first provided in respect of M, or
  - (ii) such later time as the scheme manager considers reasonable in all the circumstances.
- (5) The scheme manager may treat an application made in accordance with paragraph (4) as if it were a notice under paragraph 2 of schedule 2A to the 2005 Regulations.
- (6) Where M enters into a remedial arrangement, M owes to the scheme manager an amount equal to—
  - (a) the aggregate of the voluntary contributions which M would have owed had M entered into the remedial arrangement at the time M would have entered into the same or a similar arrangement but for a relevant breach of a non-discrimination rule, less
  - (b) tax relief amounts calculated in accordance with direction 12(2) to (7) of the PSP Directions 2022.
- (7) Where a determination is made in accordance with direction 12(6) of the PSP Directions 2022, the following apply—
  - (a) direction 12(8) (provision of explanation),
  - (b) direction 12(9) and (10) (appeals).