
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 7

Provision about special cases

CHAPTER 3

Premature retirement

Compensation for premature retirement

67. No annual compensation or lump sum compensation to which a remedy member is eligible under regulation 5 of the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996⁽¹⁾ is to be treated as a pension benefit or a lump sum benefit for the purposes of section 14 of PSPJOA 2022.

Payment of annual allowance tax charges and provision of information

68. Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004⁽²⁾ in relation to an in-scope tax year (within the meaning of direction 7(7) of the PSP Directions 2022) because the time limit in section 237BA(3) of FA 2004 has passed, direction 7(2) to (6) of the PSP Directions 2022 applies in relation to the remedy member.

(1) [S.I. 1996/2317](#).

(2) In accordance with section 110 (1) of PSPJOA 2022, "FA 2004" means the Finance Act 2004 [\(c. 12\)](#). Section 237B was inserted by paragraph 15 of schedule 17 to the Finance Act 2011 [\(c. 11\)](#).

(3) Section 237BA was inserted by section 9(3) of the Finance Act 2022 [\(c. 3\)](#).