
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

The Teachers' 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

- 74.**—(1) This regulation applies where—
- (a) a person owes a liability to pay pension contributions in relation to the remediable teacher service of a remedy member, or
 - (b) the scheme manager owes a liability to pay compensation in relation to such service, under section 15, 16 or 17 of PSPJOA 2022.
- (2) The scheme manager must reduce the liability by tax relief amounts⁽¹⁾—
- (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 73.
- (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),
 - (b) direction 4(11) and (12) (appeals).

Power to reduce or waive amounts owed by a person to the scheme manager

- 75.**—(1) The scheme manager may reduce or waive an amount owed by a person to the scheme under—
- (a) section 14, 15, 16 or 17 of PSPJOA 2022, or
 - (b) these Regulations.
- (2) When reducing or waiving an amount under paragraph (1), the scheme manager must comply with the requirements set out in direction 4(1)(a) to (c) of the PSP Directions 2022 (and the reference in direction 4(1)(c) to “any scheme regulations made by virtue of section 26(1)(b) of PSPJOA 2022” is to be read as a reference to regulation 78.

⁽¹⁾ See section 18(4) of PSPJOA 2022 for the meaning of “tax relief amounts” for the purposes of a liability mentioned in regulation 74(1)(a) and section 18(7) of that Act for the meaning of that term for the purposes of a liability mentioned in regulation 74(1)(b).

Agreement to waive a liability owed by the scheme manager in respect of an immediate correction

76.—(1) This regulation applies where the scheme manager owes a liability to pay compensation to a person (“P”) under section 16(3) of PSPJOA 2022.

(2) The scheme manager and P may agree to waive the liability.

(3) Such an agreement—

(a) must be in writing,

(b) may only be made during the period—

(i) beginning with the day after the day on which P receives the most recent notice sent under paragraph 78(2), and

(ii) ending at the end of the day six months after that date,

(c) may be rescinded with the agreement of the scheme manager and P, and

(d) in any event ceases to apply where—

(i) the end of the section 10 election period in relation to the remediable teacher service has passed, and

(ii) no section 10 election is made in relation to that service.

(4) Where an agreement is rescinded or otherwise ceases to apply, the scheme manager owes P the liability mentioned in paragraph (1).