
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 8

Liabilities and payment

CHAPTER 4

Payment of net liabilities

Application of Chapter 4

77. This Chapter applies in respect of a relevant amount (together with any interest on that relevant amount) which will be payable after taking into account the effect, if any, of regulations 70 to 76 (a “net liability”).

Payment of amounts owed to the scheme manager

78.—(1) This regulation applies where a person (“P”) has a net liability to the scheme manager within the meaning of regulation 77.

(2) The scheme manager must send notice in writing to P setting out—

- (a) how the net liability has been calculated,
- (b) an explanation of the circumstances in which the net liability may be reduced or waived under regulation 75,
- (c) where the net liability has been calculated by reference to an amount by way of compensation under section 16(3) of PSPJOA 2022, an explanation of the agreement that may be made under regulation 76,
- (d) when and how the net liability must be paid, and
- (e) the consequences of not paying the net liability.

(3) Where—

- (a) the scheme manager has sent a notice under paragraph (2), and
- (b) the amount of the net liability is subsequently adjusted,

the scheme manager must send another notice in writing to P under paragraph (2).

(4) P must pay the amount of the net liability to the scheme manager—

- (a) before the end of the period of six months beginning with the day after the day on which P receives the most recent notice under paragraph (2), or
- (b) in accordance with an agreement under paragraph (5).

(5) P and the scheme manager may agree that the net liability is to be paid in part or in full—

- (a) by way of instalments, or

(b) by way of deductions from any benefits (including a lump sum benefit) to which P is entitled under a teacher pension scheme.

(6) P and the scheme manager may agree to vary an agreement under paragraph (5).

(7) Where P does not pay any amount that falls due by virtue of paragraph (4)(a) or an agreement under paragraph (5), the scheme manager may deduct such sums from benefits payable to P under a teacher pension scheme as seem reasonable to the scheme manager for the purpose of discharging P's liability.

(8) P has no liability to pay any amount on account of the net liability until the time for payment arises in accordance with this regulation or an agreement under this regulation, and until that time the scheme manager has no cause of action for the recovery of any such amount (whether for the purposes of the Prescription and Limitation (Scotland) Act 1973(1) or otherwise).

Payment of amounts owed to a person

79.—(1) This regulation applies where the scheme manager owes a net liability to a person (“P”).

(2) The scheme manager must pay the amount of the net liability to P—

- (a) as soon as reasonably practicable after the scheme manager determines the amount of the net liability, or
- (b) where the scheme manager requires P to provide information in accordance with paragraph (3), as soon as reasonably practicable after receipt of that information.

(3) Before paying the amount of a net liability owed to P, the scheme manager may, by written notice given as soon as reasonably practicable after the scheme manager determines the amount of the net liability, require P to provide information in relation to the payment of the net liability which is—

- (a) information within P's possession, or
- (b) information which P may reasonably be expected to obtain.