
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 4

Provision about divorce and dissolution arrangements

CHAPTER 1

Pension credit and pension debit members

SECTION 2

Pension sharing arrangements: information provided before 1 October 2023

Information provided before 1 October 2023: applying a remediable credit adjustment

21.—(1) This regulation applies where C's pension credit account is subject to a remediable credit adjustment.

(2) The scheme manager must adjust C's pension account by an amount equal to the remediable credit adjustment.

(3) An adjustment made under paragraph (2) has effect as if it had been made on the transfer day.

(4) In paragraph (2), "C's pension account" means, where C has, in relation to the relevant pension sharing order—

(a) a pension credit in only one teacher pension scheme, C's pension credit member account under that scheme,

(b) a pension credit in both the legacy scheme and the reformed scheme—

(i) the pension credit member account identified by C in a request made in accordance with paragraph (5), or

(ii) if no request is made in accordance with paragraph (5), C's pension credit member account under—

(aa) the legacy scheme, or

(bb) the reformed scheme, if it appears to the scheme manager that would be most beneficial to C.

(5) A request is made in accordance with this paragraph if—

(a) it is made in writing to the scheme manager for the purpose of paragraph (4)(b),

(b) it is in a form determined by the scheme manager,

(c) it unambiguously identifies only one of C's accounts, and

(d) it is received by the scheme manager by—

- (i) the end of the day 6 months after the date of the statement required by regulation 20(3) was provided to C, or
 - (ii) the end of such later day that the scheme manager considers reasonable in all the circumstances.
- (6) A request made in accordance with paragraph (5) is irrevocable.
- (7) Section 14(3) to (6) of PSPJOA 2022 applies in relation to C as it applies in relation to a member described in section 14(1) as if—
- (a) a reference to M’s remediable service in an employment or office were a reference to C’s pension credit,
 - (b) a reference to the effect, if any, of sections 2(1) and 6(4) were a reference to the effect, if any, of this regulation,
 - (c) the term “operative time” means the time at which the adjustment mentioned in paragraph (2) is made (disregarding paragraph (3)).