SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 3

Decisions about the treatment of remediable service

CHAPTER 2

Immediate choice decision for reformed scheme or legacy scheme benefits

Immediate choice decision for reformed scheme or legacy scheme benefits: general

8.—(1) A decision (an "immediate choice decision") may be made in accordance with this Chapter—

- (a) to make an election (a "section 6 election") by virtue of section 6 of PSPJOA 2022 in relation to M's remediable teacher service, or
- (b) that no section 6 election is to be made in relation to that service.
- (2) An immediate choice decision may be made-
 - (a) by M, or
 - (b) where M is deceased, by the eligible decision-maker determined in accordance with the schedule.
- (3) An immediate choice decision made by-
 - (a) a person other than the scheme manager is made when it is received by the scheme manager in a form and manner determined by the scheme manager,
 - (b) the scheme manager is made at the time determined by the scheme manager.

(4) An immediate choice decision may only be made before the end of the section 6 election period(1).

(5) An immediate choice decision is irrevocable.

(6) An immediate choice decision to make a section 6 election takes effect as a section 6 election (see sections 6(5) and (7), 7(1)(b) and 9 of PSPJOA 2022 about the effect of a section 6 election).

(7) Paragraph (8) applies where—

- (a) immediately before 1 October 2023, M has remediable teacher service in the reformed scheme ("reformed scheme service"), and
- (b) an immediate choice decision is made that no section 6 election is to be made in relation to M's remediable teacher service.

(8) Where this paragraph applies, section 6(4) of the PSPJOA 2022 does not apply in relation to M's reformed scheme service (and, accordingly, section 2(1) of PSPJOA 2022 has effect in relation

⁽¹⁾ See section 7(2) of PSPJOA 2022 for the meaning of "the end of the section 6 election period".

to M's reformed scheme service for the purposes mentioned in section 2(3)(b) of that Act from the time the immediate choice decision is made).

(9) The following provisions of PSPJOA 2022 have effect in relation to an immediate choice decision that no section 6 election is to be made as they have effect in relation to a section 6 election—

- (a) section 6(7) (section 6 election has effect in respect of all remediable service in the employment or office),
- (b) section 7(1)(b) (provision about when a section 6 election is to be treated as having taken effect),
- (c) section 9 (provision about persons with remediable service in more than one Chapter 1 legacy scheme).