
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

**The National Health Service Pension Schemes
(Remediable Service) (Scotland) Regulations 2023**

PART 8

Compensation

Applications for compensation or indirect compensation

60.—(1) Where paragraph (2) applies, the scheme manager may pay an amount by way of compensation under section 23(1) of PSPJOA 2022 and in accordance with direction 8 of the 2022 Directions or an increase to benefits by way of indirect compensation under regulation 61 unless paragraph (2) applies.

(2) This paragraph applies where—

- (a) an application is made in accordance with direction 18(1) and (2) of the 2022 Directions;
- (b) the application is accompanied by such information as the scheme manager may by written notice require a person to provide in relation to the compensation which is—
 - (i) information within the person’s possession, or
 - (ii) information which the person may reasonably be expected to obtain; and
- (c) the scheme manager makes a determination in accordance with direction 18(3) of the 2022 Directions.

(3) The following apply in relation to a determination under direction 18(3) of the 2022 Directions—

- (a) direction 18(4) (provision of explanation), and
- (b) direction 18(5) and (6) (appeals).

Indirect compensation

61.—(1) This regulation applies where pursuant to an application under regulation 60 the scheme manager determines that a person has incurred a compensatable loss under section 23 of PSPJOA 2022 that is a Part 4 of the Finance Act 2004 tax loss as defined in subsection (9) of that section (“relevant loss”) and the relevant loss is a reduction of benefit.

(2) The amount of benefit payable under the legacy scheme or the 2015 scheme—

- (a) must not be paid under section 23 of PSPJOA 2022 by way of compensation in respect of the relevant loss, and
- (b) must be increased to reflect the amount of the relevant loss in such manner as is determined by the scheme manager in accordance with direction 10(2) to (4) of the 2022 Directions.