
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

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

PART 4

Voluntary contributions

Treatment of a corresponding option exercised in accordance with regulation 15 on the making of a deferred choice election for 2015 scheme benefits under regulation 12

17.—(1) This regulation applies to a relevant remedy member who—

(a) has elected to cancel their corresponding option exercised under—

- (i) 2011 regulation Q8,
- (ii) 2013 regulation 2.C.8, or
- (iii) 2013 regulation 3.C.6,

with effect from (and including) 1 April 2022 in accordance with regulation 16(5) of these Regulations; or

(b) is treated as if contributions made by the member or, on the member's behalf, by the member's employing authority by lump sum had, for all purposes, been made pursuant to a corresponding option exercised under—

- (i) 2011 regulation Q10 or 2011 regulation Q11,
- (ii) 2013 regulation 2.C.10 or 2013 regulation 2.C.11, or
- (iii) 2013 regulation 3.C.8 or 2013 regulation 3.C.9.

(2) Where this regulation applies, if the member makes a deferred choice election for 2015 scheme benefits under regulation 12—

(a) paragraph (3)(a) applies in respect of the member's rights to additional pension secured by the payment of additional contributions made on or before 31 March 2022 under a corresponding option exercised under—

- (i) 2011 regulation Q10 or 2011 regulation Q11,
- (ii) 2013 regulation 2.C.10 or 2013 regulation 2.C.11, or
- (iii) 2013 regulation 3.C.8 or 2013 regulation 3.C.9.

(3) The scheme manager must, after having regard to the advice of the scheme actuary, vary the member's rights to the additional pension purchased under the corresponding options referred to in paragraph (2) so that those rights are of an equivalent value to the additional pension rights the member would have secured if the contributions had been made in the relevant scheme year in which they were paid—

(a) in respect of an election under 2015 regulation 63, where paragraph (2)(a) applies to the member, and

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(b) in respect of an election under 2015 regulation 61, where paragraph (1)(b) applies to the member.

(4) In this regulation, “relevant remedy member” means a remedy member other than one to whom payment of part of a pension has been made pursuant to paragraph (2) of 2015 transitional regulation 25 in respect of additional pension resulting from an option under 2011 regulation Q8 or 2011 regulation Q10.