
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

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

PART 2

Remediable service

Pension contributions of medical practitioners and non-GP providers: immediate choice pensioner and deceased members

3.—(1) This regulation applies in relation to a relevant member (“M”) who has remediable service in the legacy scheme that is pensionable service under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022 (remediable service treated as pensionable under chapter 1 legacy schemes) (“M’s remediable service”) in the circumstances described in paragraph (2).

(2) The circumstances are that, at the operative time—

- (a) the paid contributions amount in relation to M exceeds the adjusted contributions amount in relation to M, or
- (b) the paid contributions amount in relation to M is less than the adjusted contributions amount in relation to M.

(3) In the circumstances described in paragraph (2)(a), the scheme manager must pay an amount of compensation equal to the difference to the appropriate person in accordance with paragraph (4).

(4) The amount of compensation paid to the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) and (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions (powers to reduce or waive liabilities) .

(5) In the circumstances described in paragraph (2)(b), the appropriate person must pay contributions equal to the difference to the scheme in accordance with paragraph (6).

(6) The contributions owed to the scheme by the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) and (8) and, if relevant (11) and (12) of direction 4 of the 2022 Directions.

(7) In this regulation—

“adjusted contribution amount” means—

- (a) if a person has made an election under regulation 12 in relation to M’s remediable service, the aggregate of the contributions M would have paid in respect of M’s remediable service in the relevant scheme years if M had been required to pay 2015 scheme contributions in respect of that service,
- (b) otherwise, the aggregate of M’s legacy scheme contributions in respect of M’s remediable service in the relevant scheme years;

“appropriate person” means—

- (c) M, or

(d) if M is deceased, M's personal representative;

“operative time” means—

(a) if an election under regulation 12 is made in relation to M's remediable service, the time the election is made,

(b) otherwise—

(i) the end of the immediate choice election period in relation to M, or

(ii) if M is an immediate detriment remedy member, 1 October 2023;

“paid contributions amount” means the aggregate of—

(a) the legacy scheme contributions, or

(b) the 2015 scheme contributions,

paid by M in relation to M's remediable service in the relevant scheme years.

“relevant member” means a member who is—

(a) a pensioner member, or

(b) a member who died on or before 30 September 2023 and

paid or would have paid contributions in respect of any scheme year falling within the period of M's remediable service in respect of M's certified or final pensionable earnings uprated in accordance with—

(i) paragraph 14 of schedule 1 of the 2011 Regulations;

(ii) regulation 3.C.2 of the 2014 Regulations; or

(iii) regulation 37(3)(a) of the 2015 Regulations.

(8) Where this regulation applies, section 15 of PSPJOA 2022 (pension contributions: pensioner and deceased members) does not apply and the references to that section in section 18(2) and (5) of that Act (powers to reduce or waive liabilities) are to be read as references to this regulation.