
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

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

PART 5

Divorce or the dissolution of a civil partnership

Pension debits: valuation of pension benefits on or after 1 October 2023: immediate choice election for 2015 scheme benefits: pensioner members

31.—(1) This regulation applies to a corresponding pension debit member (“DM”) where—

- (a) on 30 September 2023, DM was a pensioner remedy member, and
- (b) after these Regulations have come into force, the scheme manager provides an aggregated legacy scheme valuation of pension benefits determined under regulation 30(3)(a) taking into account the higher of the two valuations determined under regulation 30(4).

(2) Paragraph (3) applies where—

- (a) DM or, where DM has died after the transfer day, the designated person (see regulation 7) makes an immediate choice election for 2015 scheme benefits under regulation 9 (immediate choice election for 2015 scheme benefits: pensioner and deceased members) or such an election is treated by the scheme manager as having been made in accordance with regulation 9(6), and
- (b) DM is subject to a debit of the appropriate amount in the legacy scheme in respect of remediable service shareable rights—
 - (i) at or before the operative time, or
 - (ii) after the operative time.

(3) Where this paragraph applies, all DM’s debit of the appropriate amount in the legacy scheme in respect of remediable service shareable rights is adjusted to a debit of equivalent value to a debit of the appropriate amount that DM would have had in the 2015 scheme on the transfer day.

(4) Paragraph (3) has effect—

- (a) where paragraph (2)(b)(i) applies, at the operative time;
- (b) where paragraph (2)(b)(ii) applies, immediately after DM is subject to a debit of the appropriate amount in respect of remediable service shareable rights; or
- (c) on such later date as the scheme manager considers reasonable in all the circumstances of the case.

(5) Where paragraph (2)(b)(ii) applies, the scheme manager must send a notice in writing to DM specifying the equivalent debit of the appropriate amount, in respect of remediable service shareable rights, in the legacy scheme, that DM would have had in the 2015 scheme on the transfer day.

(6) The scheme manager must send the notice mentioned in paragraph (5) to DM within one month beginning with the day after (3) has effect in accordance with paragraph (4)(b) or (c).