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SCOTTISH STATUTORY INSTRUMENTS

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**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 credits: valuation of pension benefits on or after 1 October 2023: creation of a pension credit**

**36.**—(1) This regulation applies to a relevant pension credit member<sup>(1)</sup> (“CM”) where—

- (a) on or after these Regulations came into force, the scheme manager provided an aggregated legacy scheme valuation of pension benefits, determined under regulation 30(3)(a) and the higher of the two valuations determined under regulation 30(4); and
- (b) the corresponding pension debit member (“DM”) is subject to a legacy scheme debit of the appropriate amount in respect of remediable service shareable rights.

(2) Where this regulation applies the scheme manager, having regard to the advice of the scheme actuary, must determine the legacy pension credit, determined under section 29(1) of the 1999 Act, by means of the aggregated legacy scheme valuation calculated under paragraph (1)(a), which is recalculated to the day before the transfer day.

(3) Where paragraph (2) applies, the scheme manager must send a notice in writing to CM specifying the legacy scheme pension credit.

(4) The scheme manager must send the notice mentioned in paragraph (3) to CM as soon as reasonably practicable after the day on which the scheme manager discharges their liability under section 33(1) of the 1999 Act (time for discharge of liability in respect of a pension credit).

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<sup>(1)</sup> For the meaning of “relevant pension credit member”, see section 19(2) of PSPJOA 2022.