
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: active and deferred members (immediate correction)

4.—(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 by virtue of section 2(1) of PSPJOA 2022 (“M’s remediable service”) in the circumstances described in paragraph (2).

(2) The circumstances are that the paid contributions amount in relation to M exceeds the adjusted contributions amount in relation to M.

(3) In the circumstances described in paragraph (2) 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) M may waive M’s right to the compensation payment otherwise due under this regulation in accordance with the 2022 Directions, but, if M or the designated person does not make an election under regulation 12 (deferred choice election for 2015 scheme benefits: active, deferred and deceased members) before the end of the deferred choice election period—

- (a) that waiver is void, and
- (b) on the payment of M’s 1995 Section or 2008 Section benefits in respect of M’s remediable service, compensation again becomes payable under this regulation.

(6) For the purpose of paragraph (5), a waiver must be given to the scheme manager by notice in writing in such form as the scheme manager determines.

(7) The scheme manager must send a notice in writing to the member of the member’s right to claim an amount of compensation under this regulation or to waive M’s right to compensation in accordance with paragraph (5).

(8) The notice must be sent to the member before 1 October 2024 or such later time as the scheme manager considers reasonable in all the circumstances of the case.

(9) In this regulation—

“adjusted contributions amount” means 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 contributions in accordance with (whichever is relevant)—

- (a) paragraph 4 of schedule 1 of the 2011 Regulations (medical and dental practitioners: contributions to this Section of the scheme), or

(b) regulation 3.C.2 of the 2011 Regulations (Members' contribution rate);

“appropriate person” means—

(a) M, or

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

“paid contributions amount” means the aggregate of the 2015 scheme contributions paid by M in the relevant scheme years in respect of M's remediable service;

“relevant member” means a member who—

(a) is an active or deferred remedy member, and

(b) paid contributions in respect of M's certified or final pensionable earnings uprated according to the formula in regulation 37 of the 2015 Regulations in respect of any scheme year falling within the period of M's remediable service.

(10) Where this regulation applies, section 16 of PSPJOA 2022 (pension contributions: active and deferred members (immediate correction)) 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.