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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 6**

**Transfers**

**Transfer value payments treated in accordance with regulation 39: variation of the member's rights on the making of a deferred choice election**

**40.**—(1) This regulation applies to a remedy member who—

- (a) is entitled to an additional period of pensionable service or an increase in pensionable earnings in the 1995 Section under paragraph (3), or in the 2008 Section under paragraph (4), of regulation 39, and
- (b) makes a deferred choice election for 2015 scheme benefits under regulation 12.

(2) Where this regulation applies and the scheme manager determines that the benefits to be paid to or in respect of the remedy member for the member's remediable service are to be determined in accordance with the 2015 Regulations, the scheme manager must, after having regard to the advice of the scheme actuary, vary the member's rights to benefits in respect of the additional period of pensionable service or increase in pensionable earnings referred to in paragraph (1) so that those rights are of an equivalent value to the rights the member would have secured if the transfer payment or transfer value payment (whichever is relevant) had been accepted for the purposes of 2015 regulation 142.