
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: deferred choice active and deferred members

5.—(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 is less than the adjusted contributions amount in relation to M.

(3) In the circumstances described in paragraph (2), the appropriate person must pay an amount equal to the difference to the scheme in accordance with paragraph (5).

(4) Paragraph (3) does not apply where M has waived M’s right to the compensation payment otherwise due under regulation 3 (see regulation 3(4)) unless that waiver is void.

(5) 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 (powers to reduce or waive liabilities).

(6) In this regulation—

“adjusted contributions 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—

- (a) M, or
- (b) if M is deceased, M’s personal representatives;

“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, the end of the deferred choice election period in relation to M;

“paid contributions amount” means—

- (a) the aggregate of the legacy scheme contributions, or

(b) the aggregate of 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—

- (a) is an active or deferred remedy member, and
- (b) paid or would have paid contribution 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 in accordance with—
 - (i) paragraph 14 of schedule 1 of the 2011 regulations;
 - (ii) regulation 3.C.2 of the 2013 Regulations; or
 - (iii) regulation 37(3)(a) of the 2015 regulations.

(7) Where this regulation applies, section 17 of PSPJOA 2022 (pension contributions: active and deferred members (deferred 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.