
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

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

PART 8

Compensation

Indirect compensation

61.—(1) This regulation applies where pursuant to an application under regulation 60 the scheme manager determines that a person has incurred a compensatable loss under section 23 of PSPJOA 2022 that is a Part 4 of the Finance Act 2004 tax loss as defined in subsection (9) of that section (“relevant loss”) and the relevant loss is a reduction of benefit.

(2) The amount of benefit payable under the legacy scheme or the 2015 scheme—

- (a) must not be paid under section 23 of PSPJOA 2022 by way of compensation in respect of the relevant loss, and
- (b) must be increased to reflect the amount of the relevant loss in such manner as is determined by the scheme manager in accordance with direction 10(2) to (4) of the 2022 Directions.