
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 242

The Firefighters' Pensions (Remediable Service) (Scotland) Regulations 2023

PART 5

Voluntary contributions

Remedial arrangements to pay voluntary contributions to secure legacy scheme added years

29.—(1) This regulation applies to a remedy member (“M”) who—

- (a) is not a deceased member, and
- (b) was, immediately before 1 April 2022, not a full protection member of the 1992 scheme or the 2007 scheme within the meaning of paragraph 9 of schedule 2 of the 2015 Regulations.

(2) M may elect to enter into an arrangement (a “remediable arrangement”) to pay voluntary contributions to M’s legacy scheme for added benefits in accordance with—

- (a) where M’s legacy scheme is—
 - (i) the 1992 scheme, the 1992 Order;
 - (ii) the 2007 scheme, the 2007 Order, and
- (b) this regulation.

(3) M may only enter into a remediable arrangement—

- (a) in respect of a period of M’s remediable service as a firefighter,
- (b) if the scheme manager is satisfied that it is more likely than not that, but for a relevant breach of a non-discrimination rule, M would, during the period of M’s remediable service as a firefighter, have entered into the same or a similar arrangement,
- (c) before—
 - (i) the end of the period of one year beginning with the day on which a remediable service statement is first provided in respect of M, or
 - (ii) such later time as the scheme manager considers reasonable in all the circumstances, and
- (d) after an application made in accordance with paragraph (4) is approved by the scheme manager.

(4) An application is made in accordance with this paragraph where—

- (a) it is in writing in a form and manner determined by the scheme manager,
- (b) it is accompanied by any information the scheme manager reasonably requires to be provided for the purposes of—
 - (i) determining the matters mentioned in paragraph (3)(b);

- (ii) complying with any requirement imposed by the 1992 Order or (as the case may be) the 2007 Order in connection with making an election to pay voluntary contributions for added benefits, and
- (c) it is received by the scheme manager—
 - (i) before the end of the period of six months beginning with the day on which a remediable service statement is first provided in respect of M, or
 - (ii) such later time as the scheme manager considers reasonable in all the circumstances.
- (5) Where M enters into a remediable arrangement, M owes to the scheme manager an amount equal to—
 - (a) the aggregate of the voluntary contributions which M would have owed had M entered into the remediable arrangement at the time M would have entered into the same or a similar arrangement but for a relevant breach of a non-discrimination rule, less
 - (b) tax relief amounts calculated in accordance with direction 12(2) to (7) of the PSP Directions 2022.
- (6) Where a determination is made in accordance with direction 12(6) of the PSP Directions 2022, the following apply—
 - (a) direction 12(8) (provision of explanation);
 - (b) direction 12(9) and (10) (appeals).