

2019 No. 68

PUBLIC SERVICE PENSIONS

**The Police Pensions (Miscellaneous Amendments) (Scotland)
Regulations 2019**

Made - - - - - *21st February 2019*

Laid before the Scottish Parliament *25th February 2019*

Coming into force - - - *1st April 2019*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 1(1) of the Police Pensions Act 1976(a), section 1(1) and (2)(g) and section 3(3)(b) and paragraph 7(b) of schedule 2 of the Public Service Pensions Act 2013(b) and all other powers enabling them to do so.

In accordance with section 1(1) of the Police Pensions Act 1976 and section 21(1) of the Public Service Pensions Act 2013, the Scottish Ministers consulted the Police Negotiating Board for the United Kingdom and representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Police Pensions (Miscellaneous Amendments) (Scotland) Regulations 2019.

(2) These Regulations come into force on 1 April 2019, but—

- (a) regulations 8 to 10 and 21 to 35 have effect from 1 April 2015, and
- (b) regulations 51 and 60 have effect from 6 April 2016.

Transitional provision in relation to the Police Pensions Regulations 1987

2.—(1) Paragraph (2) applies where—

- (a) unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave has been taken, and
- (b) the period specified in regulation F1(1D)(a) of the Police Pensions Regulations 1987(c) within which notice in writing must be given has ended, or will end on or before 1 July 2019.

(a) 1976 c.35. Section 1(1) was amended by section 2(3) of the Police Negotiating Board Act 1980 (c.10). The functions of the Secretary of State as regards Scotland were transferred to the Scottish Ministers by S.I. 1999/1750. The requirement for consent by the Minister for the Civil Service was transferred to the Treasury by S.I. 1981/1670 and that consent is not required for the exercise by the Scottish Ministers of the transferred functions in accordance with section 63(2) of the Scotland Act 1998 (c.46).

(b) 2013 c.25. Section 3(3) enables scheme regulations to make retrospective provision.

(c) S.I. 1987/257. Regulation F1(1D)(a) was inserted by S.S.I. 2000/193.

(2) Regulation F1(1D)(a) of the Police Pensions Regulations 1987 has effect as if notice must be given—

- (a) on or before 1 July 2019, or
- (b) where the police authority is satisfied that it was not reasonably practicable to give notice on or before that date, on or before 1 April 2020.

Amendment of the Police Pensions Regulations 1987

3. The Police Pensions Regulations 1987(a) are amended in accordance with regulations 4 to 10.

4. In regulation A10 (aggregate pension contributions for purposes of awards), in paragraph (2)(h)(b), for “or unpaid parental leave” substitute “, unpaid parental leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave”.

5. In regulation A20 (compulsory retirement on grounds of disablement)(c)—

- (a) the existing text becomes paragraph (1), and
- (b) after paragraph (1), insert—

“(2) This paragraph applies to a regular policeman who is permanently disabled for the performance of the ordinary duties of a member of the police force but who, in accordance with a determination of the police authority in the circumstances of that officer’s case, continues to serve as such.

(3) Where paragraph (2) applies, the police authority may consider, at such time as they may determine, whether the disablement has ceased, significantly worsened or significantly improved.

(4) If, on any such consideration under paragraph (3), the police authority, having considered all the relevant circumstances, advice, guidance and information available to them, determine that the officer ought to retire on the ground that the officer is permanently disabled for the performance of the ordinary duties of a member of the police force, they must require that officer to retire under paragraph (1) (subject to the proviso of that paragraph).”.

6. In regulation F1 (reckoning of pensionable service)(d)—

- (a) in paragraph (1), after sub-paragraph (da), insert—

“(db) any period of unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken on or after 1 September 2014 in respect of which the conditions specified in paragraph (1B) are not satisfied,”,

- (b) for paragraph (1B) substitute—

“(1B) The conditions referred to in paragraph (1)(c), (da) and (db) are that the person concerned—

- (a) was serving as a regular policeman immediately before a period of maternity, parental, adoption, adoption support or maternity support leave which includes the period of unpaid leave in question and no election under regulation G4 (election not to pay pension contributions) was effective in respect of that person immediately before the commencement of that period of unpaid leave, and

- (b) in accordance with paragraph (1D) pays to the police authority a sum equal to the sum of the pension contributions which would have been payable for the period of unpaid leave in question, if that person’s notional pensionable pay during that period had been at the same rate as that person’s pensionable pay (including any statutory maternity pay, statutory adoption pay or statutory paternity pay payable

(a) S.I. 1987/257.

(b) Regulation A10(2)(h) was inserted by S.I. 1988/1339 and amended by S.S.I. 2004/486.

(c) Regulation A20 was amended by S.S.I. 2003/406.

(d) Regulation F1(1)(da) was inserted by S.S.I. 2004/486.

under the Social Security Contributions and Benefits Act 1992(a)) immediately before the commencement of the period of unpaid maternity leave, unpaid parental leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave which constituted or included the period in question.”.

7. In regulation G1 (pensionable and average pensionable pay), in paragraph (3)(b), for “or parental leave” substitute “, parental leave, adoption leave, adoption support leave or maternity support leave”.

8. After regulation L4 (payment of awards otherwise than to a beneficiary and application of payments)(c), insert—

“Scheme manager to be scheme administrator for purposes of Part 4 of Finance Act 2004

L5. The scheme manager is appointed to be responsible for all functions that are functions conferred or imposed on the scheme administrator by or under Part 4 of the 2004 Act (pension schemes, etc.).

Payment on behalf of members of lifetime allowance charge

L6.—(1) A member of this scheme may request the scheme manager to pay, on the member’s behalf, any amount that is payable by way of the lifetime allowance charge under section 214 of the 2004 Act (“the amount”) if—

- (a) an event that is a benefit crystallisation event (“the event”) listed in column 1 of the table in section 216(1) of the 2004 Act occurs in relation to the member, and
- (b) the member and the scheme manager are jointly and severally liable in relation to the event.

(2) A request may only be made by notice given to the scheme manager before the event occurs.

(3) If the member pays the amount to the scheme manager on or before the date on which the event occurs, the scheme manager may comply with the request.

Reduction of benefits where lifetime allowance charge payable

L7.—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event (“the event”) listed in column 1 of the table in section 216(1) of the 2004 Act (“the table”) occurs in relation to a member,
- (b) the member and the scheme manager are jointly and severally liable in relation to the event, and
- (c) no request has been duly made under regulation L6 in relation to the event or, if such a request has been made, the scheme manager has not complied with the request.

(2) If this regulation applies—

- (a) the scheme manager must pay the tax payable on the event,
- (b) if the event is benefit crystallisation event 8 in column 1 of the table in section 216(1) of the 2004 Act (transfer to qualifying recognised overseas pension scheme), the amount or value of the sums or assets transferred must be reduced, and

(a) 1992 c.4.

(b) Regulation G1(3) was amended by S.S.I. 2000/193 and S.S.I. 2004/486.

(c) Regulation L4 was amended by S.I. 2002/3202.

- (c) in the case of any other event in the table, the amount or value of the benefits payable to or in respect of the member must be reduced.
- (3) The amount or value of the reduction mentioned in paragraph (2)(b) must—
 - (a) fully reflect the amount of the tax so paid,
 - (b) be determined in accordance with guidance provided by the scheme manager, and
 - (c) in the case of any reduction to pension benefits, be consistent with normal actuarial practice.

Information about payment of annual allowance charge

L8.—(1) If a member’s pension scheme input amount for this scheme for a tax year exceeds the amount of the annual allowance for that tax year, paragraph (2) applies in respect of the member for that tax year.

(2) The scheme manager must, no later than 6 October after the end of the tax year, provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year.

Reduction of benefits where annual allowance charge paid by scheme manager

L9.—(1) This regulation applies where—

- (a) a member gives a valid notice to the scheme manager of—
 - (i) joint and several liability to an annual allowance charge under section 237B of the 2004 Act (liability of scheme administrator)(a), or
 - (ii) liability to an annual allowance charge in accordance with regulation L10, and
- (b) the scheme manager satisfies the liability specified in the notice.

(2) The amount or value of the benefits payable to or in respect of the member for the tax year to which the notice relates must be reduced by the scheme manager in accordance with paragraph (3).

(3) Subject to paragraph (4), the amount or value of the reduction of benefits—

- (a) must fully reflect the amount paid by the scheme manager,
- (b) in the case to which paragraph (1)(a)(ii) applies, where liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme, and
- (c) must be consistent with normal actuarial practice.

(4) Benefits may only be reduced under this regulation to the extent that the reduction would not result in the loss of any part of a guaranteed minimum pension to which a person is entitled under section 14 (earner’s guaranteed minimum) or 17 (minimum pension for surviving spouses and civil partners) of the 1993 Act(b).

(5) In this regulation, “police pension scheme” means this scheme, and the schemes provided for in the Police Pensions (Scotland) Regulations 2007(c) and the Police Pension Scheme (Scotland) Regulations 2015(d).

(a) Section 237B was inserted by paragraph 15 of schedule 17 of the Finance Act 2011 (c.11) and was relevantly amended by S.I. 2015/80.
 (b) Section 14 was relevantly amended by paragraph 15 of schedule 13 of the Pensions Act 2014 (c.19). Section 17 was relevantly amended by S.I. 2005/2050.
 (c) S.S.I. 2007/201.
 (d) S.S.I. 2015/142

Voluntary scheme pays arrangement

L10.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the scheme manager is not jointly liable under section 237B of the 2004 Act (liability of scheme administrator) in relation to the charge,
- (b) the pension scheme input amount for a tax year for the member in relation to all police pensions schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year, and
- (c) the amount of the member's liability to an annual allowance charge for that tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to a tax year by which a notice under paragraph (1) must be given.

(4) When the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member's entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

Interpretation of Part L

L11. In this Part—

“annual allowance” has the meaning given in section 228(1) of the 2004 Act (annual allowance)(a),

“annual allowance charge” has the meaning given in section 227(1) of the 2004 Act (annual allowance charge)(b),

“pension scheme input amount” has the meaning given in section 237B(2) of the 2004 Act, and

“tax year” means a period of one year which is the period of assessment for income tax purposes.”.

9. After regulation M13 (commutation: small pensions)(c), insert—

“Commutation of the pension credit benefit: small pensions and serious ill-health

M13A.—(1) The police authority may commute the pension to which a pension credit member is entitled under regulation M11 for a lump sum in accordance with this regulation.

(2) If the pension credit member is suffering from serious ill-health before normal benefit age—

- (a) the whole of the pension may be commuted, and
- (b) the lump sum under paragraph (1) is an amount equal to the annual rate of the pension as at the time when it first becomes payable, multiplied by 5.

(3) If the aggregate of total benefits payable to the member, including those attributable (directly or indirectly) to pension credit rights, does not exceed £260 each year at normal benefit age—

- (a) the whole of the pension may be commuted when the pension credit member attains the normal benefit age or when the pension sharing order takes effect if that is later, and

(a) Section 228(1) was substituted by section 49(2) of the Finance Act 2013 (c.29).

(b) Section 227(1) was relevantly amended by paragraph 63 of schedule 1 of the Taxation of Pensions Act 2014 (c.30) and paragraph 11 of schedule 4 of the Finance (No. 2) Act 2015 (c.33).

(c) Regulation M13 was inserted by S.S.I. 2001/459.

(b) the lump sum under paragraph (1) is the actuarial equivalent of the commuted pension, calculated from tables prepared by the scheme actuary.

(4) Where a pension is commuted under this regulation, the payment of the lump sum discharges the police authority from all liability in respect of benefits payable to or in respect of the pension credit member.

(5) In this regulation, “serious ill-health” means ill-health giving rise to a life expectancy of less than one year.”.

10. In schedule A (glossary of expressions)—

(a) after the definition of “the 1999 Act”(a), insert—

““the 2004 Act” means the Finance Act 2004(b),”

(b) after the definition of “the 2012 Act”(c), insert—

““the 2013 Regulations” means the Police Service of Scotland Regulations 2013(d),”

(c) after the definition of “active member”(e), insert—

““adoption leave” means, for a person in service in the police force, leave taken in accordance with regulation 25(8)(c) of the 2013 Regulations and, for any other person in service, any period of equivalent leave taken by the person while in that service,

“adoption support leave” means, for a person in service in the police force, leave taken in accordance with regulation 25(8)(d) of the 2013 Regulations and, for any other person in service, any period of equivalent leave taken by the person while in that service,” and

(d) after the definition of “maternity leave”(f), insert—

““maternity support leave” means, for a person in service in the police force, leave taken in accordance with regulation 25(8)(a) of the 2013 Regulations and, for any other person in service, any period of equivalent leave taken by the person while in that service,”.

Amendment of the Police Pensions (Additional Voluntary Contributions) Regulations 1991

11. The Police Pensions (Additional Voluntary Contributions) Regulations 1991(g) are amended in accordance with regulations 12 to 20.

12. In regulation 2 (interpretation)(h), in paragraph (3)—

(a) omit the definition of “approved scheme”,

(b) after the definition of “pensionable policeman”, insert—

““pension provider” means a body listed in schedule 1,” and

(c) after the definition of “Police Pensions Scheme”(i), insert—

““registered pension scheme” means a scheme registered under section 153 of the Finance Act 2004(j),”.

13. In regulation 3 (making and acceptance of elections)—

(a) in paragraph (2), for “or 13 (limits on contributions and benefits)” substitute “(payment and amount of contributions)”, and

(a) The definition of “the 1999 Act” was inserted by S.S.I. 2001/459.

(b) 2004 c.12.

(c) The definition of “the 2012 Act” was inserted by S.S.I. 2013/184.

(d) S.S.I. 2013/35.

(e) The definition of “active member” was inserted by S.S.I. 2001/459.

(f) The definition of “maternity leave” was substituted by S.I. 2013/2318.

(g) S.I. 1991/1304.

(h) The definition of “approved additional voluntary contributions provider” was amended by S.S.I. 2003/406.

(i) The definition of “Police Pensions Scheme” was inserted by S.S.I. 2001/461.

(j) Section 153 was relevantly amended by paragraph 2 of schedule 7 of the Finance Act 2014 (c.26).

(b) omit paragraph (4).

14. In regulation 5 (elections in respect of death benefit cover)(a), in paragraph (4), omit “, which must not be more than that which would be the permitted amount for the purposes of Part III of Schedule 2 if he were to die on the date on which the election takes place”.

15. In regulation 6 (variation and cancellation of elections)(b), in paragraph (2)(a), omit “, but not so as to exceed the amount which would be the permitted amount for the purposes of Part III of Schedule 2 if he were to die on the date on which the election takes effect”.

16. In regulation 8 (payment and amount of contributions)—

(a) in paragraph (4), in the definition of “B”, for “another approved scheme” substitute “a registered pension scheme”, and

(b) for paragraph (5) substitute—

“(5) The maximum allowable benefits are the maximum amount that can be secured in accordance with regulations 5(4) and 6(2)(a).”.

17. In regulation 10 (inward transfers)(c), in paragraph (1)(b), for “an approved scheme” substitute “a registered pension scheme”.

18. In regulation 11 (retirement pensions)(d), in paragraph (1), for “an insurer” substitute “a pension provider”.

19. In regulation 15 (payment by responsible person)(e), in paragraph (7)(a), for “authorised additional voluntary contributions provider” substitute “pension provider”.

20. In the shoulder reference for schedule 1 (pension providers), for “11(4)” substitute “2(3)”.

Amendment of the Police (Injury Benefit) (Scotland) Regulations 2007

21. The Police (Injury Benefit) (Scotland) Regulations 2007(f) are amended in accordance with regulations 22 to 38.

22. In regulation 2 (meaning of certain expressions and references – general provisions)—

(a) omit the word “and” following paragraph (b),

(b) after paragraph (b), insert—

“(ba) any reference to an officer being a member of a pension scheme, however expressed, includes a reference to an officer entitled to be a member of that scheme who has opted out of making contributions, or who was entitled to be member but has died.”.

23. In regulation 4 (pensionable and average pensionable pay and aggregate pension contribution)(g), before paragraph (1), insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or the 2006 scheme but who is not a member of the 2015 scheme.”.

(a) Paragraph (4) was amended by S.S.I. 2003/406.

(b) Paragraph (2) was amended by S.S.I. 2003/406 and S.S.I. 2010/320.

(c) Paragraph (1) was amended by S.S.I. 2010/320.

(d) Regulation 11 was substituted by S.S.I. 2016/75.

(e) Regulation 15(7)(a) was substituted by S.S.I. 2016/75.

(f) S.S.I. 2007/68.

(g) Regulation 4 was substituted by S.S.I. 2007/201.

24. After regulation 4, insert—

“Members with 2015 scheme service

4A.—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme.

(2) Subject to paragraphs (3) and (4), for the purpose of calculating an award payable under these Regulations to or in respect of the member—

- (a) the annual value of the member’s pensionable pay is the annualised amount of pensionable earnings payable to the member on the last day of service, and
- (b) the member’s annual pensionable pay in relation to a continuous period of pensionable service is the member’s final pay in relation to that period of service.

(3) For the purpose of paragraph (2)(b), in respect of an award payable to a member, if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, pensionable earnings payable to the member in respect of that year is calculated as if the member was in full-time service for that year.

(4) For the purpose of calculating an award payable to an adult survivor, adult dependant relative or child survivor of the member, if the member was in part-time service for any period during that member’s continuous period of pensionable service, the member’s average pensionable pay is calculated in accordance with paragraph (5).

(5) Final pay is calculated—

- (a) for a transition member with continuity of service, as if that person had remained in the 1987 scheme or the 2006 scheme, as the case may be (see regulation 4),
- (b) for a member of the 2015 scheme who is not a transition member with continuity of service, according to the formula—

$$P \times AP$$

where—

P is the final pay for the member, or if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, the full-time equivalent pay of the member for that earnings year, and

AP is the appropriate proportion, calculated in accordance with paragraph (6).

(6) The appropriate proportion is calculated as follows—

- (a) Step 1: For each full year of pensionable service, divide the member’s pensionable pay received by the full-time equivalent pensionable pay,
- (b) Step 2: For any part year of pensionable service, divide the member’s pensionable pay received by the full-time equivalent pensionable pay that the member would have received for working the same part of that year,
- (c) Step 3: Add the sums obtained in Steps 1 and 2,
- (d) Step 4: Divide the total obtained in Step 3 by the number of years of pensionable service in that member’s continuous period of pensionable service.

(7) In paragraph 6—

- (a) “pensionable service” means a period of pensionable service under the 2015 scheme, and
- (b) the reference to “full-time equivalent pensionable pay” in Steps 1 and 2 is to be read as a reference to “pensionable pay” for any year or part year in which the member’s pensionable service was full-time.

(8) For the purpose of calculating a death gratuity payable to or in respect of the member, the amount of the member's aggregate pension contributions is—

- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations, and
- (b) for a 1987 transition member with continuity of service—
 - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations, and
 - (ii) the amount of aggregate member contributions made under the 1987 scheme,
- (c) for a 2006 transition member with continuity of service—
 - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations, and
 - (ii) the amount of aggregate member contributions made under the 2006 scheme.

(9) In this regulation—

“continuous period of pensionable service” means—

- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the member's continuous period of pensionable service under the 2015 scheme,
- (b) for a 1987 transition member with continuity of service, the total of—
 - (i) the member's continuous period of pensionable service under the 2015 scheme, and
 - (ii) the member's pensionable service under the 1987 scheme before the member's transition date,
- (c) for a 2006 transition member with continuity of service, the total of—
 - (i) the member's continuous period of pensionable service under the 2015 scheme, and
 - (ii) the member's pensionable service under the 2006 scheme before the member's transition date,

“continuous period of pensionable service under the 2015 scheme” means a period of pensionable service under the 2015 scheme disregarding any gap in service not exceeding 5 years,

“earnings year” means—

- (a) the 12 months ending with the member's last day of pensionable service under the 2015 scheme, or
- (b) the earnings year mentioned in regulation 149(1)(b) of the 2015 Regulations (meaning of “final pay”),

“final pay” has the meaning given in regulation 149 of the 2015 Regulations, and

“pensionable earnings” has the meaning given in regulation 24 of the 2015 Regulations (pensionable earnings).”.

25. In regulation 7 (disablement), before paragraph (1), insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or 2006 scheme, and who is not a member of the 2015 scheme, at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.”.

26. After regulation 7, insert—

“Permanent disablement in relation to a 2015 scheme member

7A.—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.

(2) The person is disabled for the purpose of these Regulations if the person is medically unfit within the meaning of Chapter 1 of Part 6 of the 2015 Regulations (retirement pensions payable on grounds of permanent medical unfitness).

(3) The person is permanently disabled for the purpose of these Regulations if at the time the decision is made, the disability is likely to be permanent.

(4) In the case of a person who is totally disabled for the purpose of these Regulations, paragraph (3) has effect, for the purposes of regulations 12 and 21 of these Regulations, as if the reference to the person’s disability being likely to be permanent were a reference to the total disablement of that person being likely to be permanent.

(5) Where it is necessary to determine the degree of a person’s disablement, it must be determined by reference to the degree to which the person’s earning capacity has been affected as a result of an injury received without the person’s own default in the execution of duty as a member of a police force.

(6) For the purpose of paragraph (5), a person is deemed to be totally disabled if, as a result of an injury received without the person’s own default in the execution of duty as a member of a police force, the person is receiving treatment as an in-patient at a hospital.

(7) Where a person has retired before becoming disabled and the date on which the person becomes disabled cannot be ascertained, it is taken to be the date on which the claim that the person is disabled is first made known to the police pension authority.”.

27. In regulation 12 (disablement gratuity), after paragraph (3)(a) insert—

“(4) For the purpose of paragraph (2)(b), the amount of aggregate pension contributions for a person with service under the 2015 scheme is—

- (a) for a person with service only under the 2015 scheme, the sum of all member contributions and payments for added pension made by the person under the 2015 Regulations in relation to the person’s period of service under the 2015 scheme,
- (b) for a person who is or was a 1987 transition member with continuity of service, the sum of contributions—
 - (i) calculated as if sub-paragraph (a) applied, and
 - (ii) calculated as if paragraph (3)(a) applied, and
- (c) for a person who is or was a 2006 transition member with continuity of service, the sum of contributions—
 - (i) calculated as if sub-paragraph (a) applied, and
 - (ii) calculated as if paragraph (3)(b) applied.”.

28. In regulation 13 (adult survivor’s special award)—

- (a) for paragraph (1) substitute—

“(1) This regulation applies to an adult survivor of a police officer who dies or has died as a result of an injury received without their own default on the execution of their duty (“the deceased officer”).

(a) Paragraph (3) was inserted by S.S.I. 2007/201.

(1A) For the purposes of these Regulations a person is an “adult survivor” if, at the date of the deceased officer’s death, that person—

- (a) was the spouse or civil partner of the deceased officer,
- (b) was co-habiting with the deceased officer and—
 - (i) was not married or in a civil partnership with the deceased officer,
 - (ii) is not the spouse or civil partner of any other person,
 - (iii) could have entered into a marriage or civil partnership under the law of Scotland with the deceased officer but did not do so,
 - (iv) was financially dependent on the deceased officer or was, with the deceased officer, in a state of mutual financial dependence, and
 - (v) was in a long-term relationship with the deceased officer.

(1B) In paragraph (1A), “long-term relationship” means a relationship that has continued for a period of at least two years ending with the date on which the question of the person’s status in relation to the deceased officer falls to be considered, or such shorter period as the police authority may in any particular case think fit.”.

(b) for paragraph (2)(b), substitute—

“(b) subject to paragraphs (7) and (8), a gratuity of an amount equal to 25% of the deceased officer’s average pensionable pay together with, where the officer died while serving as a member of the police force, whichever is the greater of the amounts mentioned in paragraph (2A).”.

(c) after paragraph (2) insert—

“(2A) The amounts are—

- (a) for a member of the 1987 scheme who is not a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (ii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation B3 of the 1987 Regulations (policeman’s ill-health award) to the member had the member retired on the ground of permanent disablement on the date of the member’s death,
- (b) for a member of the 2006 scheme who is not a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (ii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation 29 of the 2007 Regulations (police officer’s ill-health pension) to the member had the member retired meeting the criteria for a standard ill-health pension and an enhanced ill-health top-up pension on the date of the member’s death,
- (c) for a member of the 2015 scheme—
 - (i) the member’s average pensionable pay, and
 - (ii) 2¼ times the annual amount of ill-health pension which would have been payable under regulation 92(3)(b) of the 2015 Regulations (entitlement to payment of ill-health pension) had the member retired meeting the upper tier threshold for payment of an ill-health pension under regulation 91(2) (payment thresholds) of those Regulations on the date of the member’s death.

29. In regulation 21 (death gratuity)(a), for paragraph (2) substitute—

“(2) In the case of a person who had ceased to serve as a member of a police force before their death, this regulation applies to the person only if their death also occurred before a decision by a medical authority under Part 4 of these Regulations.”.

30. In regulation 22 (abatement of certain gratuities in respect of gratuities otherwise payable)(b)—

(a) in paragraph (1), omit “or, as the case may be, regulation 44 or 45 of the 2007 Regulations”,

(b) in paragraph (2)(a)(i)—

(i) after “above or” insert “any gratuities paid”, and

(ii) for “or, as the case may be, regulation 44 or 45 of the 2007 Regulations” substitute “, regulation 44 or 45 of the 2007 Regulations or, as the case may be, regulation 155 or 156 of the 2015 Regulations”,

(c) omit the word “and” following paragraph (2)(a)(i),

(d) after paragraph (2)(a)(ii) insert—

“and

(iii) any lump sum death grant paid under regulation 146 of the 2015 Regulations,”,

(e) for paragraph (2)(b)(ii)(C) substitute—

“(C) the deceased officer’s average pensionable pay was greater than 2¼ times the annual amount of the ill-health pension which would have been payable to the deceased officer under one of the provisions and in the circumstances mentioned in paragraph (4), and”,

(f) in paragraph (2)(c), for “or, as the case may be, regulation 44 of the 2007 Regulations” substitute “, regulation 44 of the 2007 Regulations or, as the case may be, regulation 155 and 156 of the 2015 Regulations”, and

(g) after paragraph (3), insert—

“(4) The provisions and circumstances mentioned in paragraph (2)(b)(ii)(C) are—

(a) under regulation B3 of the 1987 Regulations, if that officer had retired on grounds of permanent disability on the day on which that officer had died (whether or not the amount was greater),

(b) under regulation 29 of the 2007 Regulations, if, on the date of the member’s death, the member had retired meeting the criteria for a standard ill-health pension and an enhanced ill-health top-up pension (whether or not the amount was greater), or

(c) under regulation 92(3)(b) of the 2015 Regulations, if, on the date of the member’s death, the member had retired meeting the upper tier threshold for payment of an ill-health pension under regulation 91(2) of those Regulations (payment thresholds) (whether or not the amount was greater).”.

31. In regulation 24 (gratuity in lieu of adult survivor’s special pension)(c)—

(a) in paragraph (6), for “the 1987 Regulations or the 2007 Regulations” substitute “a police pension scheme”, and

(b) after paragraph (7) insert—

“(8) In this regulation, “a police pension scheme” means the 1987 scheme, the 2006 scheme or the 2015 scheme.”.

(a) Regulation 21(2) was amended by S.S.I. 2007/201.

(b) Regulation 22 was amended by S.S.I. 2007/201.

(c) Regulation 24(6) was amended by S.S.I. 2007/201.

32. In regulation 26 (limitation on discretion to grant a gratuity in lieu of an adult survivor's special pension or a child's special allowance)(a)—

- (a) in paragraph (1), after “2007 Regulations” insert “or a retirement pension under the 2015 Regulations”,
- (b) in paragraph (2)(b), for “or regulation 38 of the 2007 Regulations” substitute “, regulation 38 of the 2007 Regulations or regulation 114 of the 2015 Regulations”, and
- (c) in paragraph (2), in the full-out after sub-paragraph (b), for “or regulation 38” substitute “, regulation 38 or regulation 114”.

33. In regulation 27 (prevention of duplication)(b)—

- (a) in paragraph (1)(a), after “2007 Regulations” insert “or a surviving adult's pension under regulation 127 of the 2015 Regulations”, and
- (b) in paragraph (1)(b), after “2007 Regulations” insert “or an eligible child's pensions under regulation 135 of the 2015 Regulations”.

34. In regulation 28 (increase of adult survivor's special pension or child's special allowance during the first 13 weeks)(c)—

- (a) in paragraph (1)(b), for “or Part 4 of the 2007 Regulations” substitute “, Part 4 of the 2007 Regulations or Part 7 of the 2015 Regulations”,
- (b) in paragraph (2), for “or regulation 42 of the 2007 Regulations” substitute “, regulation 42 of the 2007 Regulations or eligible child's pensions under regulation 135 of the 2015 Regulations”,
- (c) after paragraph (3) insert—

“(3A) In paragraph (3)(a), “pensionable pay for the week” in relation to a member of the 2015 scheme means 1/52 of that member's annual pensionable pay calculated in accordance with regulation 4A.”, and
- (d) in paragraph (4)(ii), for “or, as the case may be, Part 4 of the 2007 Regulations” substitute “, Part 4 of the 2007 Regulations or, as the case may be, a retirement pension under Part 7 of the 2015 Regulations”.

35. In regulation 30 (reference of medical questions)(d), in paragraph (2)—

- (a) for “or regulation 69 of the 2007 Regulations” substitute “, regulation 71 of the 2007 Regulations or regulation 71, 73, 76 or 107 or schedule 1 of the 2015 Regulations”,
- (b) for “or, as the case may be, Part 7 of the 2007 Regulations” substitute “, Part 7 of the 2007 Regulations or, as the case may be, Part 6 or 7 or schedule 1 of the 2015 Regulations”.

36. In regulation 37 (reassessment of injury pension)(e)—

- (a) in paragraph (2), after “2007 Regulations” insert “or a retirement pension under the 2015 Regulations”,
- (b) in paragraph (3), for “or regulation 51(5) or (6) of the 2007 Regulations” substitute “, regulation 51(5) or (6) of the 2007 Regulations or regulation 101 or 105 of the 2015 Regulations”, and
- (c) in paragraph (4), after “2007 Regulations” insert “, or a full retirement pension which came into payment early on grounds of permanent medical unfitness ceases to be paid under regulation 106 of the 2015 Regulations”.

(a) Regulation 26 was amended by S.S.I. 2007/201.
(b) Regulation 27(1) was amended by S.S.I. 2007/201.
(c) Regulation 28 was amended by S.S.I. 2007/201.
(d) Regulation 30(2) was amended by S.S.I. 2007/201.
(e) Regulation 37 was amended by S.S.I. 2007/201.

37. In schedule 1 (glossary of expressions)—

- (a) after the definition of “the 1987 Regulations” insert—
 - ““the 1987 scheme” means the scheme constituted by the 1987 Regulations,
 - “1987 transition member” has the meaning given in paragraph 1 of schedule 4 of the 2015 Regulations,”,
- (b) after the definition of “the 2007 Regulations”(a) insert—
 - ““the 2006 scheme” means the scheme constituted by the 2007 Regulations,
 - “2006 transition member” has the meaning given in paragraph 1 of schedule 4 of the 2015 Regulations,
 - “the 2015 Regulations” means the Police Pension Scheme (Scotland) Regulations 2015(b),
 - “the 2015 scheme” means the scheme constituted by the 2015 Regulations,”,
- (c) in the definition of “aggregate pension contributions”, after “regulation 4(4)” insert “or 4A(8), as the case may be”,
- (d) in the definition of “average pensionable pay”, after “regulation 4(2)” insert “or 4A(2)(b), as the case may be”,
- (e) in the definition of “disablement”, after “regulation 7” insert “or 7A, as the case may be”,
- (f) in the definition of “pensionable pay”, after “regulation 4(1)” insert “or 4A(2)(a), as the case may be”,
- (g) after the definition of “the Pension (Increase) Acts” insert—
 - ““period of eligible service under the 2015 scheme” in relation to a member of that scheme means a period in which the member is in eligible service as defined in regulation 12 of the 2015 Regulations other than a period in which the member is on—
 - (a) a career break as defined in regulation 2 of the 2015 Regulations, or
 - (b) any other period of unpaid leave that does not exceed 5 years and during which the employment relationship continues,“period of pensionable service under the 2015 scheme” in relation to a member of that scheme means the total of—
 - (a) any period of pensionable service(c),
 - (b) any period of assumed pay as defined in regulation 25(2) of the 2015 Regulations, and
 - (c) any period of eligible service under the 2015 scheme in respect of which the member had opted out of that scheme,”, and
- (h) after the definition of “step child” insert—
 - ““totally disabled” has the meaning given in regulation 7A(6),
 - “transition member with continuity of service” means—
 - (a) a 1987 transition member with continuity of service within the meaning of paragraph 4 of schedule 4 of the 2015 Regulations, or
 - (b) a 2006 transition member with continuity of service within the meaning of paragraph 5 of schedule 4 of the 2015 Regulations,”.

38. In schedule 3 (police officer’s injury award)—

- (a) omit the word “and” following paragraph 1(a),

(a) The definition of “the 2007 Regulations” was inserted by S.S.I. 2007/201.

(b) S.S.I. 2015/142.

(c) Pensionable service is defined by section 37 of the Public Service Pensions Act 2013.

- (b) in paragraph 1(b), after “police officer” insert “, who is not eligible to be a member of the 2015 scheme other than as a transition member with continuity of service,”,
- (c) at the end of paragraph 1(b) insert—
 - “(c) in the case of a police officer who is eligible to be a member of the 2015 scheme but who is not eligible to be a transition member with continuity of service, any of whose service by virtue of which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the gratuity would be if all the service were full-time service by the appropriate proportion,
 - (d) in sub-paragraph (c), the appropriate proportion is calculated as follows—
 - (i) Step 1: For each full year of pensionable service, divide the officer’s pensionable pay received by the full-time equivalent pensionable pay,
 - (ii) Step 2: For any part year of pensionable service, divide the officer’s pensionable pay received by the pensionable pay equivalent to the full-time pensionable pay that an officer would have received for working the same part of the year in question,
 - (iii) Step 3: Add the sums obtained in Steps 1 and 2,
 - (iv) Step 4: Divide the total obtained in Step 3 by the number of year of pensionable service involved, and
 - (e) in sub-paragraph (d)—
 - (i) the reference to “full-time equivalent pensionable pay” in Steps 1 and 2 is to be read as a reference to “pensionable pay” for any year or part year in which the officer’s pensionable service was full-time, and
 - (ii) “pensionable service” means a period of pensionable service under the 2015 scheme.”,
- (d) in paragraph 3—
 - (i) omit the word “and” following sub-paragraph (a),
 - (ii) in sub-paragraph (b), after “police officer” insert “, who is not a member of the 2015 scheme,”,
 - (iii) after sub-paragraph (b) insert—
 - “, and
 - (c) in the case of a police officer who is eligible to be a member of the 2015 scheme but who is not eligible to be a transition member with continuity of service any of whose service by which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the officer’s minimum income guarantee would be if all the service were full-time service by the appropriate proportion calculated in accordance with paragraph 1(d) of this schedule.”,
- (e) after paragraph 4, insert—
 - “**4A.** In the case of a police officer who is eligible to be a transition member of the 2015 scheme with continuity of service, paragraph 1 and 3 apply to that officer as if all that officer’s service had been in the 1987 scheme, or the 2006 scheme, as the case may be.”,
- (f) in paragraph 5(a), for “or regulation 9(1) of the 2007 Regulations” substitute “, regulation 9(1) of the 2007 Regulations or regulation 21 of the 2015 Regulations”,

(a) Paragraph 5 was amended by S.S.I. 2007/201.

- (g) in paragraph 6(a)—
 - (i) in sub-paragraph (1), for “or, as the case may be, Part 4 of the 2007 Regulations” in each place it occurs, substitute “, Part 4 of the 2007 Regulations or, as the case may be, Part 7 of the 2015 Regulations”,
 - (ii) omit the word “or” following sub-paragraph (2)(b),
 - (iii) after sub-paragraph (2)(b) insert—
 - “(ba) in accordance with regulation 114 of the 2015 Regulations (option to commute part of pension), or”, and
 - (iv) in sub-paragraph (3), for “or, as the case may be, regulation 9(1) of the 2007 Regulations” substitute “, regulation 9(1) of the 2007 Regulations or, as the case may be, regulation 21 of the 2015 Regulations”, and
- (h) after paragraph (6), insert—

“**6A.** In this schedule, references to service in the 2015 scheme as being “reckonable” are to be construed as references to service which would be pensionable service within the meaning of section 37 of the Public Service Pensions Act 2013.”.

Transitional provision in relation to the Police Pensions (Scotland) Regulations 2007

39.—(1) Paragraph (2) applies where—

- (a) unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave has been taken, and
- (b) the period specified in regulation 10(4)(a) of the Police Pensions (Scotland) Regulations 2007(b) within which notice in writing must be given has ended, or will end on or before 1 July 2019.

(2) Regulation 10(4)(a) of the Police Pensions (Scotland) Regulations 2007 has effect as if notice must be given—

- (a) on or before 1 July 2019, or
- (b) where the police authority is satisfied that it was not reasonably practicable to give notice on or before that date, on or before 1 April 2020.

Amendment of the Police Pensions (Scotland) Regulations 2007

40. The Police Pensions (Scotland) Regulations 2007(c) are amended in accordance with regulations 41 to 49.

41. In regulation 10 (reckoning of pensionable service)—

- (a) after paragraph (1)(b) insert—
 - “(ba) any period of unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken on or after 1 September 2014 in respect of which the conditions specified in paragraph (2) are not satisfied,”,
- (b) for paragraph (2) substitute—
 - “(2) The conditions referred in paragraph (1)(a) and (b) are that the person concerned—
 - (a) was serving as a regular police officer immediately before a period of maternity leave, parental leave, sick leave, adoption leave, adoption support leave or maternity support leave which includes the period of unpaid leave in question, and no election under regulation 9 was effective in respect of that person immediately before the commencement of that period of unpaid leave, and

(a) Paragraph 6 was amended by S.S.I. 2007/201 and S.S.I. 2009/185.
 (b) S.S.I. 2007/201.
 (c) S.S.I. 2007/201.

- (b) in accordance with the provisions of paragraph (4), pays to the police pension authority a sum equal to the sum of the pension contributions which would have been payable for the period of unpaid leave in question if the person's notional pensionable pay during that period had been at the same rate as the person's pensionable pay (including any statutory maternity pay, statutory adoption pay or statutory paternity pay payable under the Social Security and Contributions Act 1992(a)) immediately before the commencement of the period of unpaid leave which constituted or included the period in question.”.

42. In regulation 24 (final pensionable pay), for sub-paragraph (2)(a)(ii) substitute—

- “(ii) paragraph (1)(a)(ii) applied only in respect of any payment in respect of a period of unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken in the period before the election took effect, and”.

43. In regulation 25 (average pensionable pay)—

- (a) in paragraph (2), after “parental leave” insert “, adoption leave, adoption support leave, maternity support leave”, and
- (b) in paragraph (3), for “or unpaid sick leave” substitute “, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave”.

44. In regulation 26 (aggregate pension contributions for purposes of repayment), in paragraph (3)(a), for “or unpaid sick leave” substitute “, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave”.

45. In regulation 38 (commutation of small pension for lump sum), omit paragraph (4)(a).

46. In regulation 40 (survivors)(b)—

- (a) in paragraph (2)(a)—
 - (i) for “the police officer concerned had made and sent to the police authority of the force in which the officer was then serving or by whom that officer's pension was or would be payable a declaration, signed by the police officer and the adult partner concerned, that” substitute “the conditions in heads (i) to (iii) are met”, and
 - (ii) in head (iii), after “marry” insert “, or form a civil partnership with,”, and
- (b) omit paragraph (4).

47. After regulation 46(4) (lump sum death grant), insert—

“(4A) Unless paragraph (4B) applies, the police authority may pay a grant to a person described in paragraph (4)(b) if a grant was paid to a different person under paragraph (4)(c) or (d) before this paragraph came into force.

(4B) This paragraph applies where the police authority is of the opinion that person of the description in paragraph (4)(b) has benefitted from all of the grant paid under paragraph (4)(c) or (d).

(4C) The amount of a grant payable under paragraph (4A) is an amount up to the amount calculated under paragraph (3), but the police authority may pay such lower amount as they consider appropriate in all the circumstances if they are of the opinion that the person has benefitted from some of the grant paid under paragraph (4)(c) or (d).”.

(a) 1992 c.4.

(b) Regulation 40(2)(iii) was amended by S.S.I. 2016/75.

48. After regulation 86 (reduction of benefits where lifetime allowance charge payable), insert—

“Voluntary scheme pays arrangement

86A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the scheme manager is not jointly liable under section 237B of the Finance Act 2004 (liability of scheme administrator) in relation to the charge,
- (b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year, and
- (c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to a tax year by which a notice under paragraph (1) must be given.

(4) When the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member’s entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this regulation—

“annual allowance” has the meaning given in section 228(1) of the Finance Act 2004 (annual allowance),

“annual allowance charge” has the meaning given in section 227(1) of the Finance Act 2004 (annual allowance charge),

“pension scheme input” has the meaning given in section 237B(2) of the Finance Act 2004,

“police pensions schemes” means this scheme and the schemes constituted under the Police Pensions Regulations 1987(a) and the Police Pension Scheme (Scotland) Regulations 2015(b),

“tax year” means a period of one year which is the period of assessment for income tax purposes.”.

49. In schedule 1 (glossary of expressions)—

(a) after the definition of “the 2012 Act”(c), insert—

““the 2013 Regulations” means the Police Service of Scotland Regulations 2013(d),”

(b) after the definition of “added years”, insert—

““adoption leave” means—

- (a) for a person in service in the police force, leave taken in accordance with regulation 25(8)(c) of the 2013 Regulations, or
- (b) for any other person in service, any period of equivalent leave taken by the person whilst in that service,

“adoption support leave” means—

- (a) for a person in service in the police force, leave taken in accordance with regulation 25(8)(d) of the 2013 Regulations, or

(a) S.I. 1987/257.

(b) S.S.I. 2015/142.

(c) The definition of “the 2012 Act” was inserted by S.S.I. 2013/184.

(d) S.S.I. 2013/35.

- (b) for any other person in service, any period of equivalent leave taken by the person whilst in that service,”
- (c) for the definition of “Conduct Regulations” substitute—
 - ““Conduct Regulations” means the Police Service of Scotland (Conduct) Regulations 2013(a),”, and
- (d) after the definition of “maternity leave” insert—
 - ““maternity support leave” means—
 - (a) for a person in service in the police force, leave taken in accordance with regulation 25(8)(a) of the 2013 Regulations, or
 - (b) for any other person in service, any period of equivalent leave taken by the person whilst in that service.”.

Amendment of the Police Pension Scheme (Scotland) Regulations 2015

50. The Police Pension Scheme (Scotland) Regulations 2015(b) are amended in accordance with regulations 51 to 66.

51. In regulation 2 (interpretation), in the definition of “weekly rate”, for “regulation 55(1) of the Occupational Pension Schemes (Contracting-out) Regulations 1996” substitute “section 14 of the Pension Schemes Act 1993(c)”.

52. In regulation 17A (exceptions)(d), in paragraph (1), after “person’s” insert “automatic”.

53. In regulation 112 (option to buy out early payment reduction)—

- (a) in paragraph (2), after “buy out” insert “all or part of”, and
- (b) in paragraph (3), after “The cost” insert “to buy out all or part of the early payment reduction”.

54. In regulation 146 (persons who may be paid lump sum death grant)—

- (a) in paragraph (2)(b)(i), for “the declaration under” substitute “paragraph (1)(b)(i) to (v) of”,
- (b) in paragraph (4), for “If a lump sum death grant” substitute “Subject to paragraph (5A), if a lump sum death grant”,
- (c) in paragraph (5), for “If a lump sum death grant” substitute “Subject to paragraph (5A), if a lump sum death grant”, and
- (d) after paragraph (5), insert—

“(5A) Unless paragraph (5B) applies, the scheme manager must pay a grant to a person of the description in paragraph (2) if a grant was paid to a different person under paragraph (4) or (5) before this paragraph came into force.

(5B) This paragraph applies where the scheme manager is of the opinion that the person of the description in paragraph (2) has benefited from all of the grant paid under paragraph (4) or (5).

(5C) The amount of a grant payable under paragraph (5A) is an amount up to the amount calculated under regulation 149 (meaning of “final pay”), but the scheme manager may pay such lower amount as considered appropriate in all the circumstances if the scheme

(a) S.S.I. 2013/60.
 (b) S.S.I. 2015/142, amended by S.S.I. 2015/325 and S.S.I. 2017/387.
 (c) 1993 c.48. Section 14 was amended by paragraph 27 of schedule 5 and paragraph 1 of schedule 7 of the Pensions Act 1995 (c.26), paragraph 38 of schedule 1 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2), paragraph 22 of schedule 11 of the Proceeds of Crime Act 2002 (c.29) and paragraph 15 of schedule 13 of the Pensions Act 2014 (c.19).
 (d) Regulation 17A was inserted by S.S.I. 2017/387.

manager is of the opinion that the person has benefited from some of the grant paid under paragraph (4) or (5).”.

55. In regulation 155 (death gratuities – dependants), in paragraph (1), before sub-paragraph (a), insert—

“(za) who dies as an active member,”.

56. In regulation 160 (rate of member contributions), in paragraph (1), for “31st March 2019” substitute “31 March 2020”.

57. In regulation 162 (option to pay member contributions for period of unpaid leave), in paragraph (7), for “at the beginning of” substitute “immediately before the commencement of”.

58. In regulation 164 (employer contributions), in paragraph (1), for “23.1%” substitute “29.4%”.

59. In regulation 168 (application of part)—

- (a) in paragraph (a), for “Chapter 4 of Part 4 of PSA 1993 (transfer values)” substitute “Chapter 1 of Part 4ZA of PSA 1993 (transfer rights)”, and
- (b) in paragraph (b), for “Chapter 5 of that Part (early leavers: cash transfer sums and contribution refunds)” substitute “Chapter 2 of that Part (revaluation of accrued benefits)”.

60. In regulation 193(5) (commutation of small pensions), in the definition of “the commutation provisions”, for sub-paragraph (a), substitute—

“(a) paragraph 7 of schedule 29 of the Finance Act 2004(a).”.

61. In regulation 194 (interpretation and application), in paragraph (1)(c), for “regulation 60 of the Occupational Pension Schemes (Contracting-out) Regulations 1996 (payment of a guaranteed minimum pension as a lump sum)” substitute “regulation 25 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No. 2) Regulations 2015(b) (payment of a lump sum instead of a pension)”.

62. In regulation 211 (information about payment of annual allowance charge), in paragraph (2), for “31st July” substitute “6 October”.

63. In regulation 212 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a), substitute—

“(a) a member gives a valid notice to the scheme manager—

- (i) of joint and several liability to an annual allowance charge under section 237B(3) of FA 2004, or
- (ii) of liability to an annual allowance charge under regulation 212A(1), and”, and

(b) in paragraph (3)—

- (i) omit the word “and” following sub-paragraph (a), and
- (ii) after sub-paragraph (a), insert—

“(aa) in the case to which paragraph (1)(a)(ii) applies, where liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme, and”.

(a) Paragraph 7 was amended by paragraph 29 of schedule 16 and paragraph 4 of schedule 18 of the Finance Act 2011 (c.11), section 42(1) of the Finance Act 2014 (c.26), paragraph 71 of schedule 1 of the Taxation of Pensions Act 2014 (c.30) and paragraph 7 of schedule 5 of the Finance Act 2016 (c.24), and S.I. 2006/572.

(b) S.I. 2015/1677.

64. After regulation 212, insert—

“Voluntary scheme pays arrangement

212A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the scheme manager is not jointly liable under section 237B of the FA 2004 (liability of scheme administrator) in relation to the charge,
- (b) the pension scheme input amount for a tax year for the member in relation to all police pensions schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year, and
- (c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to a tax year by which a notice under paragraph (1) must be given.

(4) When the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member’s entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this regulation—

“annual allowance” has the meaning given in section 228(1) of FA 2004 (annual allowance),

“annual allowance charge” has the meaning given in section 227(1) of FA 2004 (annual allowance charge),

“pension scheme input amount” has the meaning given in section 237B(2) of FA 2004,

“police pension schemes” means this scheme, the 1987 scheme and the 2006 scheme,

“tax year” means a period of one year which is a period of assessment of income tax purposes.”.

65. After regulation 217 (provision of benefit information statements to members), insert—

“Prohibition on assignation or charging of benefits

217A. Any assignation of, or charge on, or any agreement to assign or charge, any right to a benefit under this scheme is void.”.

66. In schedule 4, paragraph 39(7) (calculation of weighted accrual for service in the 1987 scheme), for “calculated by multiplying the accrual rate by the member’s final pay”, substitute—

“the higher of—

- (a) the amount calculated by multiplying the accrual rate by the member’s final pay,
- or

- (b) where a member is entitled to a deferred pension under regulation B5 (policeman's deferred pension) and Part 6 (policeman's deferred pension) of schedule B of the 1987 Regulations^(a), the amount of pension that would have been payable under the 1987 scheme if those provisions applied for the calculation instead of subparagraphs (3) to (6) of this paragraph.”.

KATE FORBES

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
21st February 2019

^(a) Regulation B5 was relevantly amended by S.I. 1990/808, S.I. 1996/867, S.S.I. 2005/200 and S.S.I. 2010/85. Part 6 of schedule B was amended by S.S.I. 2005/498.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments to existing instruments concerning police pensions and injury benefits in Scotland.

These Regulations come into force on 1 April 2019 but regulations 8 to 10 and 21 to 35 have effect from 1 April 2015, and regulations 51 and 60 have effect from 6 April 2016.

Regulations 8, 48 and 64 allow members of a pension scheme to request the scheme manager to discharge certain tax charges to which they have become liable, with an actuarial deduction applied to the member's pension at the point of retirement.

Regulations 3 to 10 amend the Police Pensions Regulations 1987. Regulations 4, 6 and 7 make amendments to ensure that members of the 1987 pension scheme are able to buy-back periods of unpaid adoption leave, unpaid adoption support leave and unpaid maternity support leave to mirror the provision in the 2015 scheme. Regulations 41 to 44 make equivalent provision for the 2006 pension scheme.

Regulations 11 to 20 clarify and make a minor correction to the Police Pensions (Additional Voluntary Contributions) Regulations 1991.

Regulations 21 to 38 set out changes to the Police (Injury Benefit) (Scotland) Regulations 2007. These amendments make technical changes to ensure that the injury benefit scheme continues to work effectively for officers with membership of the 2015 scheme. In addition, regulation 28 extends provision for entitlement to an adult survivor's award to unmarried partners, subject to the same conditions that apply in the 2006 scheme and the 2015 scheme.

Regulations 40 to 49 amend the Police Pensions (Scotland) Regulations 2007, which introduced the 2006 pension scheme from 6 April 2006. Regulation 46 removes the requirement from the 2006 scheme for the deceased member and surviving partner to have completed a nomination form before an adult survivor's pension can be paid in respect of that member.

Regulations 50 to 66 amend the Police Pension Scheme (Scotland) Regulations 2015 ("the 2015 Regulations"). Regulation 52 corrects an error in a reference to enrolment dates in regulation 17A of the 2015 Regulations. Regulation 58 adjusts the employer contribution rate following scheme valuation undertaken in line with Treasury directions. Regulation 65 inserts a provision to prevent any assignation, or charge from being placed on, any pension benefit payable under the 2015 scheme.

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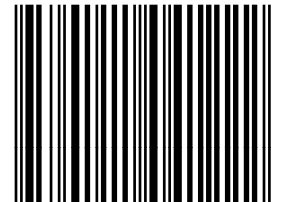
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