
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 239

The Police Pensions (Remediable Service) (Scotland) Regulations 2023

PART 7

Provision about special cases

CHAPTER 2

Miscellaneous special cases

Payment of annual allowance tax charges and provision of information

54. Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004 in relation to an in-scope tax year (within the meaning of direction 7(7) of the PSP Directions 2022) because the time limit in Section 237BA has passed, direction 7(2) to (6) of the PSP Directions 2022 applies in relation to the remedy member.