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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 242**

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

**PART 4**

Provision about divorce and dissolution arrangements

**CHAPTER 1**

Pension credit and pension debit members

*SECTION 3*

*Information provided on or after 1 October 2023*

**Application and interpretation of Section 3**

**23.**—(1) This Section applies where, on or after 1 October 2023, the scheme manager provides information for the purpose of determining amounts under section 29 of WRPA 1999 in respect of a remedy member's remediable service as a firefighter.

(2) In this Section—

“alternative reduction amount” has the meaning given in regulation 25(3);

“appropriate amount” means an amount calculated for the purposes of section 29(1) of WRPA 1999;

“immediate choice pensioner member” means an immediate choice member who is, immediately before these Regulations come into force, a pensioner member in relation to their remediable service as a firefighter;

“legacy scheme cash equivalent” has the meaning given in regulation 24(2)(a);

“reformed scheme cash equivalent” has the meaning given in regulation 24(2)(b).

**Information provided on or after 1 October 2023: calculation of pension credits and debits**

**24.**—(1) This regulation applies where D is—

(a) a deferred choice member and no pension benefits have become payable in relation to D's remediable service as a firefighter, or

(b) an immediate choice pension member, and—

(i) the end section of the section 6 election period in relation to D has not passed, and

(ii) no immediate choice decision has been made in relation to D's remediable service as a firefighter.

(2) For the purpose of calculating the appropriate amount, the scheme manager must determine—

- (a) the cash equivalent of D's remediable relevant benefits on the valuation day as if those remediable relevant benefits were in D's legacy scheme ("the legacy scheme cash equivalent"), and
  - (b) the cash equivalent of those benefits on valuation day as if they were in the reformed scheme ("the reformed scheme cash equivalent").
- (3) For the purpose of calculating the pension credit and the pension debit, the scheme manager must use the greater of—
- (a) the legacy scheme cash equivalent, or
  - (b) the reformed scheme cash equivalent.

**Information provided on or after 1st October 2023: recalculating D's reduction of benefit**

**25.**—(1) This regulation applies where D's remediable relevant benefits are to be reduced in relation to a pension debit calculated under regulation 24(3).

(2) The scheme manager must determine the alternative reduction amount in relation to D's remediable relevant benefits—

- (a) as soon as reasonably practicable after the transfer day, and
- (b) having consulted the scheme actuary.

(3) The "alternative reduction amount" is such amount as the scheme manager considers appropriate having regard to—

- (a) the cash equivalent of the remediable relevant benefits on valuation day as if they had been remediable relevant benefits secured in—
  - (i) where the pension debit mentioned in paragraph (1) was calculated on the basis of the legacy scheme cash equivalent, the reformed scheme;
  - (ii) where the pension debit was calculated on the basis of the reformed scheme cash equivalent, the legacy scheme;
- (b) the percentage value or the amount to be transferred specified in the relevant pension sharing arrangement, and
- (c) the provisions of sections 29 and 31 of WRPA 1999.