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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 242**

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

**PART 6**

**Transfers**

**CHAPTER 3**

**Transfers on a club basis**

*SECTION 1*

*Club transfers before 1 October 2023*

**Club transfers out before 1 October 2023**

**38.**—(1) This regulation applies in relation to each member (“M”) in respect of whom a remediable club transfer value was paid by the scheme manager before 1 October 2023.

(2) The scheme manager, having consulted the scheme actuary, must calculate the following amounts—

- (a) the club transfer value of M’s rights under a firefighters’ pension scheme as if M’s remediable rights had been secured in M’s legacy scheme;
- (b) the club transfer value of M’s rights under a firefighters’ pension scheme as if M’s remediable rights had been secured in the reformed scheme.

(3) The scheme manager must provide to the receiving scheme the result of the calculations mentioned in paragraph (2).

(4) Where the receiving scheme is a local government scheme (within the meaning of section 86(1) of PSPJOA 2022) and—

- (a) the greater of the amounts calculated under paragraph (2) (“x”) is greater than
- (b) the amount of the remediable club transfer value (“y”),

the scheme manager must pay the receiving scheme an amount equal to  $x - y$ .

(5) A payment made under paragraph (4) is subject to the same conditions as the remediable club transfer value.

**Club transfers in before 1 October 2023**

**39.**—(1) This regulation applies in relation to each remediable club transfer payment value in respect of a member (“M”) which was accepted by the scheme manager before 1 October 2023.

(2) The scheme manager may accept an adjustment in the value of a remediable club transfer value—

- (a) in respect of the remediable rights to which the remediable club transfer value relates, and
  - (b) which is made by the sending scheme pursuant to, or to provision made under, PSPJOA 2022.
- (3) An adjustment accepted under paragraph (2) is to be used for the purpose of determining M's benefits under a firefighters' pension scheme on the same terms as the remediable club transfer value.
- (4) The scheme manager must determine—
- (a) M's overall rights in relation to the remediable transfer value in the legacy scheme;
  - (b) M's benefits if the remediable club transfer value, together with any adjustment accepted under paragraph (2), were applied in respect of rights in the reformed scheme.

## SECTION 2

### *Club transfers on or after 1 October 2023*

#### **Application of Section 2**

**40.** This Section applies in respect of a member (“M”) who is a deferred choice member, and no pension benefits have become payable in relation to M's remediable service as a firefighter.

#### **Club transfers out on or after 1 October 2023**

**41.**—(1) This regulation applies in relation to a remediable club transfer value payment to be made in respect of a member by the scheme manager on or after 1 October 2023.

- (2) The scheme manager must calculate the following amounts—
- (a) the club transfer value of M's rights under a firefighters' pension scheme as if M's remediable rights had been secured in M's legacy scheme;
  - (b) the club transfer value of M's rights under a firefighters' pension scheme as if M's remediable rights had been secured in the reformed scheme.

(3) The amount of the remediable club transfer value is the greater of the amounts calculated under paragraph (2).

(4) The scheme manager must provide to the receiving scheme the result of the calculations mentioned in paragraph (2).

#### **Club transfers in on or after 1 October 2023**

**42.**—(1) This regulation applies in relation to a remediable club transfer value payment which is accepted by the scheme manager on or after 1 October 2023.

- (2) The scheme manager, having consulted the scheme actuary, must determine—
- (a) M's overall rights in relation to the remediable club transfer value in the legacy scheme;
  - (b) M's benefits if the remediable club transfer value were applied in respect of rights in the reformed scheme.

## SECTION 3

### *Variation of the club transfer application period*

#### **Variation of the club transfer application period**

**43.** Regulation 131(3) of the 2015 Regulations applies in relation to—

- (a) a remedy member who is not a full protection member within the meaning of paragraph 1 of schedule 2 of those Regulations, and
- (b) a transfer payment request for a club transfer value payment in respect of such a member, as if for “the day on which the member becomes an active member” there were substituted “1 October 2023”.