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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 242**

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

**PART 7**

**Provision about special cases**

**CHAPTER 2**

**Child pensions in payment**

**Protection of the amount of pension payable to an eligible child**

**54.**—(1) This regulation applies where—

- (a) immediately before 1 October 2023, benefits are in payment to an eligible child (“E”) in respect of the remediable service as a firefighter of a deceased member,
- (b) there is a surviving partner (“S”) in relation to the deceased member,
- (c) S does not have parental responsibility for E, and
- (d) S makes an immediate choice decision which would (disregarding this regulation) result in a decrease in the amount of benefits payable to E in relation to M’s remediable service as a firefighter.

(2) Where this regulation applies—

- (a) E does not owe the scheme manager a liability under section 14(3) of PSPJOA in respect of benefits received in relation to M’s remediable service as a firefighter, and
- (b) the amount of benefits payable continues to be the amount that was payable before the election was made.

**Payment of annual allowance tax charges and provision of information**

**55.** Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004(1) 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(2) has passed, direction 7(2) to (6) of the PSP Directions 2022 applies in relation to the remedy member.

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(1) In accordance with section 110(1) of PSPJOA 2022, “FA 2004” means the Finance Act 2004 (c. 12). Section 237B was inserted by paragraph 15 of schedule 17 of the Finance Act 2011 (c. 11).

(2) Section 237BA was inserted by section 9(3) of the Finance Act 2022 (c. 3).