#### SCOTTISH STATUTORY INSTRUMENTS

## 2023 No. 242

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

### PART 3

Decisions about the treatment of remediable service as a firefighter

#### CHAPTER 2

Immediate choice decision for reformed scheme or legacy scheme benefits

#### Immediate choice decision: deemed section 6 election

10. Where—

- (a) the end of the section 6 election period in relation to M has passed,
- (b) no immediate choice decision has been communicated to the scheme manager, and
- (c) it appears to the scheme manager, having consulted the scheme actuary, that the value of reformed scheme benefits payable if an immediate choice election is made is greater than the value of legacy scheme benefits payable if an immediate choice election is not made,

a section 6 election is treated as having been made immediately before the end of the section 6 election period.