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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 4**

**Treatment of rights secured by virtue of a remediable value**

**Benefits already paid in relation to transferred in remediable rights**

**47.**—(1) Paragraph (2) applies in relation to any benefits (“the paid benefits”) that the reformed scheme has at any time paid to a person (“P”) so far as—

- (a) they are calculated by reference to a remediable value, and
- (b) they are benefits that, as a result of regulation 45(2)(a), P was not entitled to receive from the scheme.

(2) The paid benefits are to be treated for all purposes—

- (a) as not having been paid to P by the reformed scheme, but
- (b) as having been paid to P instead by the legacy scheme.