SCOTTISH STATUTORY INSTRUMENTS

2001 No. 461

PENSIONS

The Police Pensions (Additional Voluntary Contributions and Increased Benefits) (Pension Sharing) (Scotland) Amendment Regulations 2001

Made - - - -	*12th December 2001*
Laid before the Scottish Parliament - - - -	*17th December 2001*
Coming into force - -	*21st January 2002*

The Scottish Ministers, in exercise of the powers conferred by section 1 of the Police Pensions Act 1976(**1**) and of all other powers enabling them in that behalf, after consultation with the Police Negotiating Board for the United Kingdom, hereby make the following Regulations:

Citation, commencement, effect and extent

1.—(1) These Regulations may be cited as the Police Pensions (Additional Voluntary Contributions and Increased Benefits) (Pension Sharing) (Scotland) Amendment Regulations 2001.

(2) These Regulations shall come into force on 21st January 2002, but shall have effect from 1st December 2000.

(3) These Regulations extend to Scotland only.

Amendment of the Police Pensions (Additional Voluntary Contributions) Regulations 1991

2.—(1) The Police Pensions (Additional Voluntary Contributions) Regulations 1991(**2**) ("the AVC Regulations") shall be amended in accordance with the following paragraphs.

(2) After regulation 12 of the AVC Regulations there shall be inserted the regulation contained in Schedule 1.

(3) The further amendments to the AVC Regulations contained in Schedule 2 shall have effect.

(**1**) 1976 c. 35; section 1 was amended by the Police Negotiating Board Act 1980 (c. 10), section 2(3). The power to make regulations retrospective is contained in section 1(5) of the Police Pensions Act 1976. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of article 2 of and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I.1999/1750).

(**2**) S.I. 1991/1304.

Amendment of the Police Pensions (Purchase of Increased Benefits) Regulations 1987

3.—(1) The Police Pensions (Purchase of Increased Benefits) Regulations 1987(**3**) shall be amended in accordance with the following paragraphs.

(2) In paragraph (1) of regulation 3 (election to purchase increased benefits) for "Subject to paragraph (2)" there shall be substituted "Subject to paragraphs (2) and (2A)".

(3) After paragraph (2) of regulation 3 there shall be inserted–

"(2A) Subject to paragraph (2B), a pension debit member may not replace any rights debited to him as a consequence of a pension sharing order with any rights which he would not have been able to acquire (in addition to the debited rights) had the order not been made.

(2B) Paragraph (2A) does not apply if and to the extent that regulations made under paragraph 18(10) or (11) of Schedule 10 to the Finance Act 1999(**4**) make provision as a result of which the requirement in section 590(3)(bb) of the Income and Corporation Taxes Act 1988(**5**) has effect in the case of rights under these Regulations and the principal Regulations with any exception, exclusion or modification permitting a member to replace any rights so debited.".

St Andrew's House,Edinburgh
12th December 2001

ANDREW P KERR
A member of the Scottish Executive

(**3**) S.I. 1987/2215.
(**4**) 1999 c. 16.
(**5**) 1988 c. 16. Section 590(3)(bb) was inserted by the Finance Act 1999 Schedule 10, paragraph 2(3).