This Statutory Instrument has been made in consequence of a defect in S.S.I. 2023/239 and is being issued free of charge to all known recipients of that Statutory Instrument.

SCOTTISH STATUTORY INSTRUMENTS

2026 No. 58

PUBLIC SERVICE PENSIONS

The Police Pension Scheme (Scotland) (Amendment) Regulations 2026

Made - - - -	*4th February 2026*
Laid before the Scottish Parliament	*6th February 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 1(1) and (2)(g) and section 3(1) and (3)(b) and paragraph 7(b) of schedule 2 of the Public Service Pensions Act 2013(**a**) ("the 2013 Act") and sections 5(1) and (5), 10(1), 11(1) and (5), 12(1) and (3), and 29(1), (7) and (8) of the Public Service Pensions and Judicial Offices Act 2022(**b**) ("PSPJOA 22") and all other powers enabling them to do so.

In accordance with section 21(1) of the 2013 Act the Scottish Ministers consulted such persons (or representatives of such persons) as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Police Pension Scheme (Scotland) (Amendment) Regulations 2026.

(2) These Regulations come into force on 1 April 2026 but have effect from 1 April 2015.

Amendment of the Police Pension Scheme (Scotland) Regulations 2015

2.—(1) The Police Pension Scheme (Scotland) Regulations 2015(**c**) are amended in accordance with this regulation.

(2) After Chapter 3 of Part 4 (pensionable earnings and assumed pay) insert—

(**a**) 2013 c. 25.
(**b**) 2022 c. 7.
(**c**) S.S.I. 2015/142.

"Chapter 3A

Elections for those previously excluded from ill health benefits

Interpretation and application of this Chapter

25A.—(1) For the purposes of this Chapter—

(a) "election application" means an election application made under regulation 25C,

(b) "election period" means the period between 1 July and 31 December 2026,

(c) "P" means a person who, at any time during the relevant period, was—

(i) an active or deferred member of this scheme, and

(ii) previously deemed ineligible for ill-health benefits following a determination by the scheme manager that the risk that the person would retire on grounds of permanent medical unfitness was such that the likely cost of providing that person with ill-health benefits under this scheme was disproportionately high(**a**),

(d) "relevant period" is the period beginning with 1 April 2015 and ending with 31 March 2025,

(e) "revised contributions" means the amount of contributions calculated in accordance with regulation 25E.

(2) This Chapter applies in respect of the relevant period.

Provision of information

25B.—(1) On or before 1 July 2026 the scheme manager must send a letter to P containing—

(a) the information referred to in paragraph (3), and

(b) an invitation to P to make an election under this Chapter.

(2) The information and invitation may be provided in the format determined by the scheme manager.

(3) The information referred to in paragraph (1) is—

(a) the grounds on which a person who satisfies the definition of "P" is, or may be, eligible for ill-health benefits under this Chapter,

(b) the conditions for the payment of the benefits,

(c) the election period,

(d) to whom and how an election application is to be made,

(e) the benefits available to P under this Chapter and the terms on which they are so available, and

(f) the date or dates by which P must pay their revised contributions in respect of those benefits.

(**a**) This determination would have been made under and in terms of Part 4 of the Police Pension Scheme (Scotland) Regulations 2015 as originally enacted.

Time period for election application

25C.—(1) If P wishes to elect to receive ill-health benefits under this Chapter, they must give the scheme manager notice in writing (an election application). The election application must be—

(a) in writing, and

(b) given to the scheme manager before the end of the election period.

(2) The election application may contain a request for an amended date or dates by which P must pay their revised contributions.

(3) An election application cannot be made after the end of the election period.

Scheme manager notifications

25D. If, following the scheme manager's receipt of an election application, the scheme manager determines that P is eligible for ill-health benefits under this Chapter, the scheme manager must give P notice of the date or dates by which the relevant contributions must be paid.

Revised contributions

25E.—(1) For each scheme year falling in the relevant period, revised contributions are equal to the difference between—

(a) the amount of contributions P has paid at the reduced member contribution rate of 10.96% on their pensionable earnings over that period, and

(b) the amount of contributions payable at the full member contribution rate of 13.46% over that period.

(2) Revised contributions may be paid in full or in one or more instalments as the scheme manager may determine.

(3) Where P fails to pay any part of the revised contributions in accordance with this regulation—

(a) P is no longer eligible to receive ill-health benefits under this Chapter, and

(b) any revised contributions P has paid must be returned to them.

Payment of ill-health benefits

25F. Where P pays the revised contributions in accordance with this Chapter, ill-health benefits must be paid to P on the same terms as a person who has paid the full contribution rates referred to in regulation 160(2).".

Amendment of the Police Pensions (Remediable Service) (Scotland) Regulations 2023

3.—(1) The Police Pensions (Remediable Service) (Scotland) Regulations 2023(**a**) are amended in accordance with this regulation.

(2) In regulation 12 (deferred choice decision for reformed scheme or legacy scheme benefits: general)—

(a) in paragraph (10), after "remediable" insert "police",

(**a**) S.S.I. 2023/239.

(b) in paragraph (11), for "the scheme manager must pay an amount equal to the difference to the beneficiary" substitute "the beneficiary must pay an amount equal to the difference to the scheme manager".

(3) In regulation 32 (transferred out remediable service statements), for "regulation 3" substitute "regulation 4".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St. Andrew's House
Edinburgh
4th February 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Police Pension Scheme (Scotland) Regulations 2015 ("the 2015 Regulations") and the Police Pensions (Remediable Service) (Scotland) Regulations 2023 ("the 2023 Regulations").

Regulation 2 inserts a new Chapter 3A into Part 4 of the 2015 Regulations. The new Chapter 3A applies to a person who was deemed ineligible for ill-health benefits in the period from 1 April 2015 to 31 March 2025 under the former Chapter 4 of the 2015 Regulations (which was revoked by the Police Pension Scheme (Scotland) Amendment Regulations 2025). Under the new Chapter 3A, these persons may elect to receive ill-health benefits under the new Chapter 3A. The new Chapter makes provision for the notification of potential claimants by the scheme manager, the form and timing of an election, the calculation of contributions payable in respect of a successful application and the timing of their payment. It also makes provision for the consequences of failure to pay contributions.

Regulation 3 makes minor amendments to the Public Service Pensions (Remediable Service) (Scotland) Regulations 2023.

Regulation 3(2)(b) takes effect from a date earlier than the coming into force of these Regulations but the provisions of section 23(6) of the Public Services Pensions Act 2013 apply so members' consent under section 23 is not required.

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