POLICY NOTE

THE POLICE PENSION SCHEME (SCOTLAND) (AMENDMENT) REGULATIONS 2026

SSI 2026/58

The above Instrument was made 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.

The instrument is subject to negative procedure.

Summary Box

Purpose of the Instrument is to amend ill-health eligibility for a particular criteria of Police Officers in the Police Pension Scheme (Scotland) Regulations 2015 (SSI 2015/142). In addition, this Instrument corrects minor errors in The Police Pensions (Remediable Service) (Scotland) Regulations 2023 (SSI 2023/239)

Policy Objectives

The aim of the insturment is to make provision for retrospective changes to ill health eligibility for officers who had previously been deemed ineligible for ill-health benefits, due to a pre-existing condition, paying a lower level of contributions. They are to be given a retrospective time limited opportunity to pay the balance of contributions due to cover the pension accrued from commencement of the active scheme membership up to 1 April 2025. Eligible officers will be provided with a detailed options letter and will have a period of six months to decide whether or not to make the election. Following receipt of an election, the shortfall in contributions can be repaid either by lump sum, of an agreed period of instalments, but must be repaid in full no later than five years from the option letter.

The instrument includes minor amendments to the Police Pensions Remediable Service (Scotland) Regulations 2023.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Police Pension Scheme (Scotland) (Amendment) Regulations 2026 is compatible with the UNCRC required as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation
In accordance with the requirements of section 21 of the 2013 Act, a public consultation was undertaken from 8 December 2025 and closed on 11 January 2026. Four responses, from organisations representing members, employers and administration in the police sector were received.

Prior to the public consultation a period of informal consultation was carried out with members of the Scottish Police Pension Scheme Advisory Board (SAB). The SAB is made up of member and employer representatives and provides advice to Scottish Ministers on the desirability of changes to the Police Pension Scheme in Scotland.

The majority of the four responses to the public consultation agreed that the draft regulations achieved the policy objectives and requirements however administration timescales were raised with some aspects of the proposed amendments. A summary of the consultation responses will be made available on the website of the Scottish Public Pensions Agency (SPPA) www.sppa.gov.uk in due course.

Impact Assessments
An Equality Impact Assessment (EQIA) has not been completed as this is an amendment instrument centred on limited amendments and the correction of minor errors. The EQIA to the original regulations, Both the Police Pension Scheme (Scotland) Regulations 2015 and the Police Pensions (Remediable Service) (Scotland) Amendment Regulations 2023 are available on the SPPA website. The consultation response sets out the equality impact assessment considerations in more detail.

Financial Effects
The Minister for Public Finance confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Public Pensions Agency
An Agency of the Scottish Government

6 February 2026