

**POLICE PENSION SCHEMES  
2016/1****WHO SHOULD READ:** The Chief Constable of Police Scotland

Scheme administrators

**ACTION:** Information on miscellaneous changes to regulations**SUBJECT:** The Police Pensions (Miscellaneous Amendments)

(Scotland) Regulations 2016

**The purpose of this circular is to:**

- Advise stakeholders of the making of the Police Pensions (Miscellaneous Amendments) (Scotland) Regulation 2016

This circular notifies that changes have been made to the Police Pensions Regulations 1987, Police Pensions (Scotland) Regulations 2007, the Police (Injury Benefit) (Scotland) Regulations 2007 and the Police Pensions (Additional Voluntary Contributions) Regulations 1991.

These changes are contained in [The Police Pensions \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016](#) (SSI 2016/75), which were laid before the Scottish Parliament on 4 February 2016 and come into force on 1 April 2016.

**Consultation**

SPPA consulted on the draft amendments from 30 October 2015 to 8 January 2016. No responses were received to the consultation. Scottish Ministers have therefore proceeded with implementing the provisions contained in the proposals, which are briefly outlined below.

**Marriage and Civil Partnership Act**

The Marriage and Civil Partnership (Scotland) Act took effect in 2014. The various amendments have retrospective effect from 16 December 2014 and give a member who has entered into a same sex marriage equivalent survivor benefits to those available to scheme members in a civil partnership. The instrument also allows survivor benefit expectations to be preserved in the event that a scheme member changes gender.

**Additional Voluntary Contributions**

The Police Pensions (Additional Voluntary Contributions) Regulations 1991 provided for an in-house AVC scheme, run since 2002 by Standard Life, although some officers may still have benefits with the previous provider Equitable Life. The scheme closed to new

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members on 1 October 2010.

The amendments provide access to flexibilities first announced in Budget 2014 and subsequently included in the Taxation of Pensions Act 2014. The flexibilities have been permitted administratively pending the introduction of these amendments to the AVC scheme, which have effect from 6 April 2015.

## **Injury Benefits**

Under the Police (Injury Benefit) (Scotland) Regulations 2007, Special and Augmented awards are payable to survivors of officers who die as a result of an injury sustained on duty. Following an announcement by Scottish Ministers in October 2015, Special and Augmented pensions will no longer be withdrawn on remarriage, registration of a civil partnership or cohabitation. In addition any Special and Augmented pensions already withdrawn are reinstated from 1 October 2015.

Secondly, under Schedule 3 of the injury benefit regulations, the level of injury pension payable to recipients can be adjusted depending on “additional benefits” payable by the state. Regulation 31 of the instrument includes a retrospective change to include contributions-based Employment Support Allowance as an “additional benefit”.

## **Miscellaneous**

Other amendments arise in consequence of an error made when the Crime and Courts Act 2013 (Consequential Amendments and Saving Provision) Order 2013. That instrument made consequential changes to legislation following the creation of the National Crime Agency, however the instrument applied changes to the whole of the United Kingdom in error. These amendments reinsert the appropriate Scottish references into the Police Pensions Regulations 1987.

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**10 February 2016**

## **Contact information**

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