

STATUTORY RULES OF NORTHERN IRELAND

**2023 No. 132**

The Health and Social Care Pension Schemes  
(Remediable Service) Regulations (Northern Ireland) 2023

PART 7

Taxation

**Interpretation of Part 7**

57. In this Part—

“2023 Regulations” means The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023(1);

“annual allowance charge” has the same meaning as in section 227(1) of the 2004 Act (annual allowance charge)(2);

“relevant rectification provision” has the same meaning as in regulation 2(1) of the 2023 Regulations.

**Commencement Information**

**II** Reg. 57 in operation at 1.10.2023, see [reg. 1](#)

**Scheme administrator to be liable where private sector scheme administrator’s liability is discharged**

58.—(1) This regulation applies in the circumstances described in paragraph (2) in relation to a remedy member (“M”) who—

- (a) has remediable service in the legacy scheme that is pensionable service under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022; and
- (b) is an immediate choice member or a remedy member who died before 1st October 2023.

(2) The circumstances are that—

- (a) before 1st October 2023, a benefit crystallisation event in accordance with section 216 of the 2004 Act(3) (benefit crystallisation events and amounts crystallised) occurred in connection with M’s entitlement to any benefits under the legacy scheme or the 2015 scheme;

(1) [S.I. 2023/113](#).

(2) Section 227(1) was amended by paragraph 63(2) of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30) and paragraph 11(2)(a) of Schedule 4 to the Finance Act (No. 2) 2015 (c. 33).

(3) Section 216 was amended by paragraph 42 of Schedule 10 to the Finance Act 2005 (c. 7). There are other amendments but none are relevant.

- (b) a later benefit crystallisation event (“later BCE”) occurs in relation to M’s entitlement to any benefits under a pension scheme that is not a pension scheme for persons in public service (“private sector scheme”);
- (c) a lifetime allowance charge, or any part of such a charge, is charged in connection with the later BCE that is attributable to a relevant rectification provision; and
- (d) the scheme administrator of the private sector scheme makes a successful application under section 267 of the 2004 Act (application for discharge of scheme administrator’s liability for lifetime allowance charge) in respect of their liability for the lifetime allowance charge, or part of such a charge.

(3) The scheme administrator is jointly and severally liable in accordance with regulation 36(3) of the 2023 Regulations (public service scheme to be liable where private sector scheme discharged) for the lifetime allowance charge or part of such a charge mentioned in paragraph (2)(d).

(4) M’s present and future benefits must be reduced by an amount that fully reflects the amount of the lifetime allowance charge, or part of such a charge, paid by the scheme administrator and is to be calculated by reference to advice provided by the scheme actuary for that purpose.

(5) In this regulation—

“lifetime allowance charge” has the same meaning as in section 214 of the 2004 Act (lifetime allowance charge);

“persons in public service” means the persons listed in section 1(2) of the Public Service Pensions Act(Northern Ireland) 2014(4).

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#### Commencement Information

**12** Reg. 58 in operation at 1.10.2023, see [reg. 1](#)

#### Scheme pays

**59.**—(1) This regulation applies in relation to a remedy member (“M”)—

- (a) who is not a deceased member;
- (b) who has remediable service under the legacy scheme that is pensionable under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022;
- (c) who has an annual allowance charge in one or more of the tax years 2019-20 to 2022-23 attributable to a relevant rectification provision; and
- (d) in respect of whom the time limit referred to in section 237BA of the 2004 Act(5) (time limit for notices under section 237B) has ended.

(2) M may give notice in writing to the scheme administrator requesting that the scheme administrator pay the annual allowance charge on behalf of the member.

(3) Upon receipt of the notice mentioned in paragraph (2), the scheme administrator must pay the annual allowance charge arising in that tax year.

(4) M’s present or future benefits in respect of which that charge arises must be adjusted in accordance with section 237E of the 2004 Act(6) (consequential benefit adjustments to be reasonable etc) and must be calculated by reference to advice provided by the scheme actuary for that purpose.

(5) The scheme administrator must provide information to M in relation to the process for making a request under paragraph (2) and the consequences of such a request.

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(4) [2014 c. 2. \(NI\)](#)

(5) Section 237BA was inserted by section 9(3) of the Finance Act [2022 \(c. 3\)](#).

(6) Section 237E was inserted by paragraph 15 of Schedule 17 to the Finance Act [2011 \(c. 11\)](#).

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**Changes to legislation:** There are currently no known outstanding effects for the The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023, PART 7. (See end of Document for details)

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**Commencement Information**

**I3** Reg. 59 in operation at 1.10.2023, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023, PART 7.