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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 132**

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

**PART 4**

**Voluntary contributions**

**Revocation of cancellation of arrangement or option to secure legacy scheme additional service or additional pension**

- 24.**—(1) This regulation applies to a remedy member (“M”) who has cancelled—
- (a) an arrangement to pay for additional years of service by regular additional contributions under 1995 regulation 72;
  - (b) an option to purchase additional pension by the making of additional periodical contributions under 1995 regulation 73A; or
  - (c) an option to purchase additional pension by the making of additional periodical contributions under 2008 regulation 34 or 2008 regulation 165.
- (2) M may revoke the cancellation of an arrangement or option referred to in paragraph (1) with the effect that it is treated as if it had never been cancelled.
- (3) The revocation referred to in paragraph (2) may only be made—
- (a) if the scheme manager is satisfied that it is more likely than not that, but for an actual or anticipated relevant breach of a non-discrimination rule, M would not have made the decision to cancel the arrangement or option (whether or not by virtue of opting out of the legacy scheme or the 2015 scheme);
  - (b) before—
    - (i) the end of the period of one year beginning with the day on which a remediable service statement is first provided in respect of M, or
    - (ii) such later time as the scheme manager considers reasonable in all the circumstances of the case; and
  - (c) after making an application in accordance with paragraph (5).
- (4) The scheme manager must determine that the condition in respect of which the scheme manager is required to be satisfied under paragraph (3)(a) has been met where M cancelled an arrangement or option referred to in paragraph (1) at any time between 1st October 2014 and 31st March 2022 (those dates inclusive).
- (5) An application is made in accordance with this paragraph where—
- (a) it is in writing and in such form as the scheme manager determines;
  - (b) it is accompanied by any information the scheme manager reasonably requires to be provided for the purpose of determining the matters mentioned in paragraph (3)(a);

- (c) it is received by the scheme manager before—
  - (i) the end of the period of six months beginning with the day on which a remediable service statement is first provided in respect of M, or
  - (ii) such later time as the scheme manager considers reasonable in all the circumstances of the case.
- (6) Where M revokes the cancellation of an arrangement or option referred to in paragraph (1), M must pay to the scheme an amount equal to—
  - (a) the outstanding balance of voluntary contributions owed plus interest in accordance with regulation 63, less
  - (b) amounts representing tax relief calculated in accordance with direction 12(2) to (7) of the 2023 Directions, as if the arrangement or option were a new remedial voluntary contributions arrangement made by virtue of section 25(1) of PSPJOA 2022.
- (7) Where the scheme manager makes a determination in accordance with direction 12(6) of the 2023 Directions, direction 12(8) (provision of explanation) and (9) and (10) (appeals) apply.
- (8) In this regulation, “1995 regulation 72” means regulation 72 of the 1995 Regulations<sup>(1)</sup> (paying for additional service or unreduced retirement lump sum by regular additional contributions).

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**Commencement Information**

**II** Reg. 24 in operation at 1.10.2023, see [reg. 1](#)

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<sup>(1)</sup> Regulation 72 of the 1995 Regulations was amended by [S.R. 2008 No. 163](#) and [2010 No. 22](#).

**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, Section 24.