
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 132

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

PART 7

Taxation

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⁽¹⁾ (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⁽²⁾ (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.

Commencement Information

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

(1) Section 237BA was inserted by section 9(3) of the Finance Act 2022 (c. 3).

(2) Section 237E was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- [reg. 73\(1\)\(za\)](#) inserted by [S.R. 2024/50 reg. 43\(1\)](#)