

STATUTORY RULES OF NORTHERN IRELAND

2023 No. 133

The Firefighters' Pensions (Remediable Service) Regulations (Northern Ireland) 2023

PART 7

Provision about special cases

CHAPTER 2

Miscellaneous special cases

Protection of the amount of pension payable to an eligible child

53.—(1) This regulation applies where—

- (a) immediately before 1st October 2023, benefits are in payment to an eligible child (“E”) in respect of the remediable service as a firefighter of a deceased member,
- (b) there is a surviving partner (“S”) within the meaning of paragraph 1(1) of the Schedule in relation to the deceased member,
- (c) S does not have parental responsibility for E, and
- (d) S makes an immediate choice decision which would (disregarding this regulation) result in a decrease in the amount of benefits payable to E in relation to M’s remediable service as a firefighter.

(2) Where this regulation applies—

- (a) E does not owe the scheme manager a liability under section 14(3) of PSPJOA 2022 in respect of benefits received in relation to M’s remediable service as a firefighter, and
- (b) the amount of benefits payable continues to be the amount that was payable before the election was made.

Commencement Information

II Reg. 53 in operation at 1.10.2023, see [reg. 1](#)

Payment of annual allowance tax charges and provision of information

54. Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004(1) in relation to an in-scope tax year (within the meaning of direction 7(7) of the PSP(NI) Directions 2023) because the time limit in section 237BA(2) has passed, direction 7(2) to (6) of the PSP(NI) Directions 2023 applies in relation to the remedy member.

(1) In accordance with section 110(1) of PSPJOA 2022, “FA 2004” means the Finance Act 2004 (c. 12). Section 237B was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11).

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

Changes to legislation: There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations (Northern Ireland) 2023, CHAPTER 2. (See end of Document for details)

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Commencement Information

I2 Reg. 54 in operation at 1.10.2023, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations (Northern Ireland) 2023, CHAPTER 2.