
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 133

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

PART 5

Voluntary contributions

Treatment of legacy scheme added years payments

28.—(1) This regulation applies in relation to a remediable added years payment made by a remedy member (“M”).

(2) The scheme manager must, as soon as reasonably practicable after 30th September 2023 and having consulted the scheme actuary, determine the “compensatable amount”, being an amount by way of compensation which is equal to—

- (a) the aggregate of all of M’s remediable added years payments, less
- (b) an amount in respect of the value of tax relief in accordance with directions 5(5) to (9) of the PSP(NI) Directions 2023.

(3) Where a determination is made in accordance with direction 5(8) of the PSP(NI) Directions 2023, the following apply—

- (a) direction 5(10) (provision of explanation);
- (b) direction 5(11) and (12) (appeals).

(4) Where, by virtue of a section 6 election (including a deemed section 6 election) or a section 10 election, the benefits payable in relation to M’s remediable service as a firefighter are reformed scheme benefits—

- (a) the scheme manager owes M or, where M is deceased, M’s personal representatives the compensatable amount, and
- (b) the rights to benefits that would otherwise have been secured by the remediable added years payment are extinguished.

(5) In this regulation, a “remediable added years payment” means a payment to secure increased benefits under the FPS or the NFPS which is—

- (a) a lump sum payment made during the period of M’s remediable service as a firefighter,
- (b) a periodical contribution made pursuant to an arrangement which commenced during the period of M’s remediable service as a firefighter, or
- (c) a lump sum payment or a periodical contribution made pursuant to a remediable arrangement under regulation 29.

Changes to legislation: There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations (Northern Ireland) 2023, Section 28. (See end of Document for details)

Commencement Information

II Reg. 28 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, Section 28.