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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 133**

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

**PART 9**

**Liabilities and payment**

**CHAPTER 3**

**Reduction and waiver of liabilities**

**Requirement to reduce liabilities by tax relief amounts**

- 61.**—(1) This regulation applies where under section 15, 16 or 17 of PSPJOA 2022—
- (a) a person owes a liability to pay pension contributions in relation to the remediable service as a firefighter of a remedy member, or
  - (b) the scheme manager owes a liability to pay compensation in relation to such service.
- (2) The scheme manager must reduce the liability by tax relief amounts—
- (a) determined in accordance with direction 4(5) to (9) of the PSP(NI) Directions 2023, and
  - (b) before the liability is netted off in accordance with regulation 60.
- (3) The following provisions of the PSP(NI) Directions 2023 apply where the scheme manager makes a determination under direction 4(8)—
- (a) direction 4(10) (provision of explanation);
  - (b) direction 4(11) and (12) (appeals).

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**Commencement Information**

- 11** Reg. 61 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 61.