



Public Service Pensions and Judicial Offices Act 2022

2022 CHAPTER 7

PART 1

PUBLIC SERVICE PENSION SCHEMES

CHAPTER 1

SCHEMES OTHER THAN JUDICIAL SCHEMES AND LOCAL GOVERNMENT SCHEMES

Pension benefits and contributions: corrections

18 Powers to reduce or waive liabilities

- (1) Scheme regulations for a Chapter 1 legacy scheme may make provision under which a liability owed by a person to the scheme under section 14 (corrections for pension benefits and lump sum benefits) is reduced or waived.
- (2) Scheme regulations for a Chapter 1 legacy scheme may make provision under which a liability to pay pension contributions owed by a member to the scheme under section 15, 16 or 17 (corrections for pension contributions) in relation to the member's remediable service in an employment or office is reduced or waived.
- (3) The provision that may be made under subsection (2) includes, in particular, provision under which a liability to pay pension contributions is reduced by tax relief amounts.
- (4) In subsection (3) "tax relief amounts" means amounts determined by reference to the tax relief under section 188 of FA 2004 (relief for members' contributions) that would have been available in respect of the amounts owed if they were paid in a different tax year.

Changes to legislation: There are currently no known outstanding effects for the Public Service Pensions and Judicial Offices Act 2022, Section 18. (See end of Document for details)

- (5) Scheme regulations for a Chapter 1 legacy scheme may make provision under which a liability to pay compensation owed by the scheme to a member under section 15, 16 or 17 (corrections for pension contributions) in relation to the member’s remediable service in an employment or office is reduced or waived.
- (6) The provision that may be made under subsection (5) includes, in particular, provision under which a liability is reduced by tax relief amounts.
- (7) In subsection (6) “tax relief amounts” means amounts determined by reference to the tax relief under section 188 of FA 2004 (relief for members’ contributions) that was received by the member in respect of pension contributions paid in a tax year in respect of the member’s remediable service in the employment or office.
- (8) Scheme regulations for a Chapter 1 legacy scheme may make provision under which a liability owed by the scheme to a person under section 16 (pension contributions: active and deferred members (immediate correction)) may, by agreement, be reduced or waived.

Modifications etc. (not altering text)

- C1** Pt. 1 Ch. 1 applied (1.10.2023) by S.I. 2005/438, **Sch. 3 para. 40(4)** (as inserted by The Armed Forces Pensions (Remediable Service) Regulations 2023 (S.I. 2023/998), reg. 1(b), **Sch. 2**)
- C2** Pt. 1 Ch. 1 applied (E.W.) (1.10.2023) by The National Health Service Pension Schemes (Remediable Service) Regulations 2023 (S.I. 2023/985), regs. 1(2), **76(5)**
- C3** Pt. 1 Ch. 1 applied (N.I.) (1.10.2023) by The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/132), regs. 1, **74(5)**
- C4** Pt. 1 Ch. 1 applied (S.) (1.10.2023) by The Teachers’ Pensions (Remediable Service) (Scotland) Regulations 2023 (S.S.I. 2023/241), regs. 1(b), **63**
- C5** Pt. 1 Ch. 1 applied (E.W.) (1.10.2023) by The Teachers’ Pension Scheme (Remediable Service) Regulations 2023 (S.I. 2023/871), regs. 1(b), **63(7)**
- C6** Ss. 2-30 applied (N.I.) (1.10.2023) by The Firefighters’ Pensions (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/133), regs. 1, **55(1)**
- C7** Ss. 2-30 applied (E.W.) (1.10.2023) by The Firefighters’ Pensions (Remediable Service) Regulations 2023 (S.I. 2023/843), regs. 1(b), **56(2)**
- C8** Ss. 2-30 applied (N.I.) (1.10.2023) by The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/141), regs. 1(b), **63(2)**
- C9** S. 18 applied (E.W.) (1.10.2023) by The National Health Service Pension Schemes (Remediable Service) Regulations 2023 (S.I. 2023/985), reg. 1(2), **Sch. 1 para. 2**
- C10** Ss. 2-30 applied (E.W.) (1.10.2023) by The Firefighters’ Pensions (Remediable Service) (Wales) Regulations 2023 (S.I. 2023/961), regs. 1(3), **57(2)**
- C11** Ss. 2-30 applied (E.W.) (1.10.2023) by The Police Pensions (Remediable Service) Regulations 2023 (S.I. 2023/831), regs. 1(b), **56(2)**
- C12** Ss. 2-30 applied (1.10.2023) by The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations 2023 (S.I. 2023/942), regs. 1(b), **63(2)**
- C13** Ss. 2-30 applied (N.I.) (1.10.2023) by The Police Pensions (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/122), regs. 1(b), **55(2)**
- C14** S. 18(1) modified (S.) (1.10.2023) by The National Health Service Pension Schemes (Remediable Service) (Scotland) Regulations 2023 (S.S.I. 2023/246), regs. 1(2), **10(9)**
- C15** S. 18(2)(5) modified (S.) (1.10.2023) by The National Health Service Pension Schemes (Remediable Service) (Scotland) Regulations 2023 (S.S.I. 2023/246), regs. 1(2), **3(8)**, 4(10), 5(7)

Commencement Information

- I1** S. 18 in force at Royal Assent for specified purposes, see **s. 131(1)**

Changes to legislation: There are currently no known outstanding effects for the Public Service Pensions and Judicial Offices Act 2022, Section 18. (See end of Document for details)

I2 S. 18 in force at 1.10.2023 in force in so far as not already in force (or on such earlier day as may be appointed), see **s. 131(2)(a)(b)**

Changes to legislation:

There are currently no known outstanding effects for the Public Service Pensions and Judicial Offices Act 2022, Section 18.