
STATUTORY INSTRUMENTS

2023 No. 843

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

Part 5

Voluntary contributions

Treatment of reformed scheme added pension payments

27.—(1) [This regulation](#) applies in relation to a remediable added pension 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 pension payments, less
- (b) an amount in respect of the value of tax relief in accordance with directions 5(5) to (9) of the PSP Directions 2022.

(3) Where a determination is made in accordance with direction 5(8) of the PSP Directions 2022, the following apply—

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

(4) The scheme manager owes to M or, where M is deceased, M’s personal representatives the compensatable amount.

(5) The rights to benefits that would otherwise have been secured by the remediable added pension payment are extinguished.

(6) Where a person has received any pension benefits under the reformed scheme by virtue of rights secured by a remediable added pension payment, that person owes to the scheme manager an amount equal to the aggregate of all such pension benefits.

(7) In [this regulation](#), “remediable added pension payment” means—

- (a) a periodical payment for added pension made under an arrangement pursuant to Chapter 2 of Part 2 of Schedule 1 to the 2014 Regulations which commenced during the period of M’s remediable service as a firefighter;
- (b) a lump sum payment for added pension made pursuant to Chapter 3 of Part 2 of Schedule 1 to the 2014 Regulations during the period of M’s remediable service as a firefighter.

Commencement Information

II [Reg. 27](#) in force at 1.10.2023, see [reg. 1\(b\)](#)

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 Directions 2022.

(3) Where a determination is made in accordance with direction 5(8) of the PSP Directions 2022, 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 1992 Order or the 2006 Order 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 remedial arrangement under [regulation 29](#).

Commencement Information

I2 [Reg. 28](#) in force at 1.10.2023, see [reg. 1\(b\)](#)

Remedial arrangements to pay voluntary contributions to secure legacy scheme added years

29.—(1) [This regulation](#) applies to a remedy member (“M”) who—

- (a) is not a deceased member, and
- (b) was, immediately before 1st April 2022, not a full protection member of the 1992 scheme or the 2006 scheme within the meaning of paragraph 9 of Schedule 2 to the 2014 Regulations.

(2) M may elect to enter into an arrangement (a “remediable arrangement”) to pay voluntary contributions to M’s legacy scheme for added benefits in accordance with—

- (a) where M’s legacy scheme is—
 - (i) the 1992 scheme, the 1992 Order;
 - (ii) the 2006 scheme, the 2006 Order, and
- (b) [this regulation](#).

- (3) M may only enter into a remediable arrangement—
- (a) in respect of a period of M's remediable service as a firefighter,
 - (b) if the scheme manager is satisfied that it is more likely than not that, but for a relevant breach of a non-discrimination rule, M would, during the period of M's remediable service as a firefighter, have entered into the same or a similar arrangement,
 - (c) before—
 - (i) the end of the period of one year beginning with the day on which a remediable service statement is first provided in respect of M, or
 - (ii) such later time as the scheme manager considers reasonable in all the circumstances, and
 - (d) after an application made in accordance with [paragraph \(4\)](#) is approved by the scheme manager.
- (4) An application is made in accordance with [this paragraph](#) where—
- (a) it is in writing in a form and manner determined by the scheme manager,
 - (b) it is accompanied by any information the scheme manager reasonably requires to be provided for the purposes of—
 - (i) determining the matters mentioned in [paragraph \(3\)\(b\)](#);
 - (ii) complying with any requirement imposed by the 1992 Order or (as the case may be) the 2006 Order in connection with making an election to pay voluntary contributions for added benefits, and
 - (c) it is received by the scheme manager—
 - (i) before the end of the period of six months beginning with the day on which a remediable service statement is first provided in respect of M, or
 - (ii) such later time as the scheme manager considers reasonable in all the circumstances.
- (5) Where M enters into a remediable arrangement, M owes to the scheme manager an amount equal to—
- (a) the aggregate of the voluntary contributions which M would have owed had M entered into the remediable arrangement at the time M would have entered into the same or a similar arrangement but for a relevant breach of a non-discrimination rule, less
 - (b) tax relief amounts calculated in accordance with direction 12(2) to (7) of the PSP Directions 2022.
- (6) Where a determination is made in accordance with direction 12(6) of the PSP Directions 2022, the following apply—
- (a) direction 12(8) (provision of explanation);
 - (b) direction 12(9) and (10) (appeals).

Commencement Information

I3 [Reg. 29](#) in force at 1.10.2023, see [reg. 1\(b\)](#)

Disapplication of restriction on lump sum payments for reformed scheme added pension

30. Paragraph 5(5) of Schedule 1 to the 2014 Regulations does not apply in relation to an option to make a lump sum payment for added pension that was exercised by a remedy member during the period beginning on 1st April 2022 and ending at the end of 31st March 2023.

Changes to legislation: There are currently no known outstanding effects for the *The Firefighters' Pensions (Remediable Service) Regulations 2023, Part 5.* (See end of Document for details)

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Commencement Information

I4 [Reg. 30](#) in force at 1.10.2023, see [reg. 1\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations 2023, Part 5.