STATUTORY INSTRUMENTS

2023 No. 843

PUBLIC SERVICE PENSIONS, ENGLAND

The Firefighters' Pensions (Remediable Service) Regulations 2023

Made - - - - 19th July 2023
Laid before Parliament 20th July 2023
Coming into force 1st October 2023

THE FIREFIGHTERS' PENSIONS (REMEDIABLE SERVICE) REGULATIONS 2023

Part 1

Introductory provisions

- 1. Citation, commencement and extent
- 2. Interpretation
- 3. Delegation

Part 2

Remediable service statements

4. Requirements relating to remediable service statements

Part 3

Decisions about the treatment of remediable service as a firefighter

Chapter 1

Opted-out service elections

- 5. Application and interpretation of Chapter 1
- 6. Election in relation to opted-out service

Chapter 2

Immediate choice decision for reformed scheme or legacy scheme benefits

- 7. Application and interpretation of Chapter 2
- 8. Immediate choice decision for reformed scheme or legacy scheme benefits: general
- 9. Immediate choice decision: additional requirements
- 10. Immediate choice decision: deemed section 6 election

Chapter 3

Deferred choice decision for reformed scheme or legacy scheme benefits

- 11. Application and interpretation of Chapter 3
- 12. Deferred choice decision for reformed scheme or legacy scheme benefits: general
- 13. Deferred choice decision to be made by M
- 14. Deferred choice decision to be made by a person other than M
- 15. Deferred choice decision: additional requirements
- 16. Deferred choice decision: deemed section 10 election

Part 4

Provision about divorce and dissolution arrangements

Chapter 1

Pension credit and pension debit members

Section 1

Application and interpretation of Chapter 1

17. Application and interpretation of Chapter 1

Section 2

Pension sharing orders: information provided before 1st October 2023

- 18. Application and interpretation of Section 2
- 19. Meaning of "alternative amount"
- 20. Information provided before 1st October 2023: calculating a remediable credit adjustment
- 21. Information provided before 1st October 2023: applying a remediable credit adjustment
- 22. Information provided before 1st October 2023: recalculating D's reduction of benefit

Section 3

Information provided on or after 1st October 2023

23. Application and interpretation of Section 3

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

- 24. Information provided on or after 1st October 2023: calculation of pension credits and debits
- 25. Information provided on or after 1st October 2023: recalculating D's reduction of benefit

Chapter 2

Arrangements on divorce, annulment or dissolution other than a pension sharing order

26. Arrangements other than a pension sharing order: calculating the value of pension benefits

Part 5

Voluntary contributions

- 27. Treatment of reformed scheme added pension payments
- 28. Treatment of legacy scheme added years payments
- 29. Remedial arrangements to pay voluntary contributions to secure legacy scheme added years
- 30. Disapplication of restriction on lump sum payments for reformed scheme added pension

Part 6

Transfers

Chapter 1

General

- 31. Interpretation of Part 6
- 32. Transferred out remediable service statements

Chapter 2

Transfers on a cash equivalent basis

Section 1

Transfers before 1st October 2023

- 33. Transfers out before 1st October 2023
- 34. Transfers in before 1st October 2023

Section 2

Transfers on or after 1st October 2023

- 35. Application of Section 2
- 36. Transfers out on or after 1st October 2023
- 37. Transfers in from a public service pension scheme on or after 1st October 2023

Chapter 3

Transfers on a club basis

Section 1

Club transfers before 1st October 2023

- 38. Club transfers out before 1st October 2023
- 39. Club transfers in before 1st October 2023

Section 2

Club transfers on or after 1st October 2023

- 40. Application of Section 2
- 41. Club transfers out on or after 1st October 2023
- 42. Club transfers in on or after 1st October 2023

Section 3

Variation of the club transfer application period

43. Variation of the club transfer application period

Chapter 4

Treatment of rights secured by virtue of a remediable value

- 44. Application and interpretation of Chapter 4
- 45. Remediable value treated as being in the legacy scheme
- 46. Treatment of rights to benefits secured by virtue of a remediable value
- 47. Benefits already paid in relation to transferred in remediable rights
- 48. Pension benefits and lump sum benefits in relation to a remediable value

Part 7

Provision about special cases

Chapter 1

Ill-health retirement

- 49. Application and interpretation of Chapter 1
- 50. M's entitlement to ill-health benefits to be treated as equivalent in M's alternative scheme
- 51. Entitlement to ill-health benefits where a remedy member's legacy scheme is the 1992 scheme
- 51A Entitlement to ill-health benefits where a remedy member's legacy scheme is the 2006 scheme
- 52. Assessment and reassessment of certain transitional ill-health cases
- 53. Determining the value of M's remediable ill-health benefits

Chapter 2

Miscellaneous special cases

- 54. Protection of the amount of pension payable to an eligible child
- 55. Payment of annual allowance tax charges and provision of information

Dart S

Immediate detriment cases

56. Treatment of immediate detriment cases

Part 9

Liabilities and payment

Chapter 1

Application of Part 9

57. Application of Chapters 1, 2 and 3

Chapter 2

Interest, compensation and netting off

- 58. Interest
- 59. Indirect compensation
- 60. Applications for compensation or indirect compensation
- 61. Netting off

Chapter 3

Reduction and waiver of liabilities

- 62. Requirement to reduce liabilities by tax relief amounts
- 63. Power to reduce or waive amounts owed by a person to the scheme manager
- 64. Agreement to waive a liability owed by the scheme manager in respect of an immediate correction

Chapter 4

Payment of net liabilities

- 65. Application of Chapter 4
- 66. Payment of amounts owed to the scheme manager
- 67. Payment of amounts owed to a person Signature

Schedule — Eligible decision-makers for deceased members

1. Interpretation

Document Generated: 2024-05-04

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

- 2. Sole beneficiary: an adult
- 3. Sole beneficiary: a child
- 4. Sole beneficiary: a body
- 5. Sole beneficiary: M's estate
- 6. Multiple beneficiaries: including a surviving partner
- 7. Multiple beneficiaries: including adult eligible children
- 8. Multiple beneficiaries: nominated individuals only
- 9. Multiple beneficiaries: non-adult eligible children
- 10. Multiple beneficiaries: nominated children only
- 11. Multiple beneficiaries: one or more adults and one or more children
- 12. Other cases

Explanatory Note

Changes to legislation:
There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations 2023.