STATUTORY RULES OF NORTHERN IRELAND

2023 No. 107

The Judicial Pensions (Remediable Service etc.) Regulations (Northern Ireland) 2023

PART 3

Provision where an immediate detriment remedy has been obtained CHAPTER 9

Transitional protection allowance where an immediate detriment remedy has been obtained

Transitional protection allowance

- **26.**—(1) This regulation applies where P's employer(1) has paid P a transitional protection allowance(2).
 - (2) The appropriate person must pay to P's employer an amount equal to—
 - (a) the amount of the transitional protection allowance, less
 - (b) an amount in respect of the income tax suffered by P that is attributable to the transitional protection allowance.

Commencement Information

II Reg. 26 in operation at 24.7.2023, see reg. 1(b)

⁽¹⁾ See section 110 of PSPJOA 2022 for the meaning of "employer".

⁽²⁾ See section 54(4) of PSPJOA 2022 for the meaning of "transitional protection allowance".

Status:

Point in time view as at 24/07/2023.

Changes to legislation:

There are currently no known outstanding effects for the The Judicial Pensions (Remediable Service etc.) Regulations (Northern Ireland) 2023, Section 26.