
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 133

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

PART 4

Provision about divorce and dissolution arrangements

CHAPTER 1

Pension credit and pension debit members

SECTION 3

Information provided on or after 1st October 2023

Information provided on or after 1st October 2023: calculation of pension credits and debits

- 24.**—(1) This regulation applies where D is—
- (a) a deferred choice member and no pension benefits have become payable in relation to D's remediable service as a firefighter, or
 - (b) an immediate choice pension member, and—
 - (i) the end of the section 6 election period in relation to D has not passed, and
 - (ii) no immediate choice decision has been made in relation to D's remediable service as a firefighter.
- (2) For the purpose of calculating the appropriate amount, the scheme manager must determine—
- (a) the cash equivalent of D's remediable relevant benefits on the valuation day as if those remediable relevant benefits were in D's legacy scheme ("the legacy scheme cash equivalent"), and
 - (b) the cash equivalent of those benefits on valuation day as if they were in the reformed scheme ("the reformed scheme cash equivalent").
- (3) For the purpose of calculating the pension credit and the pension debit, the scheme manager must use the greater of—
- (a) the legacy scheme cash equivalent, or
 - (b) the reformed scheme cash equivalent.

Commencement Information

II Reg. 24 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 24.