STATUTORY RULES OF NORTHERN IRELAND

2023 No. 133

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

PART 5

Voluntary contributions

Remediable 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 FPS or the NFPS within the meaning of paragraph 9 of Schedule 2 to the 2015 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 FPS;
 - (ii) the NFPS, 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 FPS or (as the case may be) the NFPS 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(NI) Directions 2023.
- (6) Where a determination is made in accordance with direction 12(6) of the PSP(NI) Directions 2023, the following apply—
 - (a) direction 12(8) (provision of explanation);
 - (b) direction 12(9) and (10) (appeals).

Commencement Information

I1 Reg. 29 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 29.