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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 133**

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

**PART 7**

Provision about special cases

**CHAPTER 2**

Miscellaneous special cases

**Payment of annual allowance tax charges and provision of information**

**54.** Where a remedy member is unable to give an effective notice to the scheme administrator under section 237B(3) of FA 2004(1) in relation to an in-scope tax year (within the meaning of direction 7(7) of the PSP(NI) Directions 2023) because the time limit in section 237BA(2) has passed, direction 7(2) to (6) of the PSP(NI) Directions 2023 applies in relation to the remedy member.

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**Commencement Information**

**II** Reg. 54 in operation at 1.10.2023, see [reg. 1](#)

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(1) In accordance with section 110(1) of PSPJOA 2022, "FA 2004" means the Finance Act 2004 (c. 12). Section 237B was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11).

(2) Section 237BA was inserted by section 9(3) of the Finance Act 2022 (c. 3).

**Changes to legislation:**

There are currently no known outstanding effects for the The Firefighters' Pensions (Remediable Service) Regulations (Northern Ireland) 2023, Section 54.