STATUTORY RULES OF NORTHERN IRELAND

2023 No. 141

The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations (Northern Ireland) 2023

PART 5

Voluntary contributions

CHAPTER 4

Remedial arrangements to pay voluntary contributions to the PCSPS(NI)

Remedial arrangements to pay voluntary contributions to secure EPA rights

- **35.**—(1) This regulation applies to a remedy member ("M") who—
 - (a) was, immediately before 1st April 2022, a full protection member within the meaning given to that term by paragraph 1 of Schedule 2 to the 2014 Regulations, and
 - (b) is not a deceased member.
- (2) M may elect to enter into an arrangement (a "remedial arrangement") to pay voluntary contributions to the PCSPS(NI) for rights to EPA in accordance with—
 - (a) Part 3 of Schedule 1 to the 2014 Regulations, and
 - (b) this regulation.
 - (3) M may only enter into a remedial arrangement—
 - (a) in respect of a period of M's remediable service,
 - (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, have entered into 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 the scheme manager has approved an application made in accordance with paragraph (4).
 - (4) An application is made in accordance with this paragraph where—
 - (a) the application 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 Part 3 of Schedule 1 to the 2014 Regulations in connection with exercising an option to pay voluntary contributions for rights to EPA, 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 remedial arrangement—
 - (a) the scheme manager must confer rights under the PCSPS(NI) which are equivalent to the rights M would have secured had M entered into a similar arrangement but for a relevant breach of a non-discrimination rule, and
 - (b) M owes to the scheme manager an amount equal to—
 - (i) the aggregate of the voluntary contributions which M would have owed had M entered into the remedial arrangement at the time M would have entered into a similar arrangement but for a relevant breach of a non-discrimination rule, less
 - (ii) tax relief amounts calculated in accordance with direction 12(2) to (7) of the PSP Directions 2023.
- (6) Where a determination is made in accordance with direction 12(6) of the PSP Directions 2023, the following apply—
 - (a) direction 12(8) (provision of explanation);
 - (b) direction 12(9) and (10) (appeals).
 - (7) Paragraph (8) applies where—
 - (a) M is a deferred choice member who enters into a remedial arrangement, and
 - (b) the end of the section 10 election period in relation to M passes and no section 10 election is made, or deemed to be made, in relation to M's remediable service.
 - (8) Where this paragraph applies—
 - (a) the rights mentioned in paragraph (5)(a) are extinguished, and
 - (b) the scheme manager owes M or, where M is deceased, M's personal representatives the amount mentioned in paragraph (5)(b).