
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 141

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

PART 6

Transfers

CHAPTER 4

Treatment of rights secured by virtue of a remediable value

Application and interpretation of Chapter 4

48.—(1) This Chapter applies in relation to the following accepted by the scheme manager in respect of a member (“M”)—

- (a) a remediable transfer value, together with any payment accepted under regulation 39(3);
- (b) a remediable club transfer value, together with any adjustment accepted under regulation 43(2).

(2) In this Chapter, “transferred in remediable rights” means M’s remediable rights in a civil service scheme secured by virtue of a remediable value accepted by the scheme manager together with any payment or, as the case may be, adjustment under regulation 39(3) or 43(2).

Transferred in remediable rights treated as being in the PCSPS(NI)

49.—(1) Where M’s transferred in remediable rights would, apart from this regulation, be rights to benefits under alpha, the rights—

- (a) are not, and are treated as never having been, rights under alpha, and
- (b) are treated as being, and as always having been, rights under the PCSPS(NI).

(2) Paragraph (1) has effect—

- (a) for the purposes of determining which civil service scheme is (or at any time was) required to pay benefits to or in respect of M’s transferred in remediable rights, and
- (b) subject to regulation 50, for all other purposes.

Varying the value of benefits secured by virtue of transferred in remediable rights

50.—(1) Where—

- (a) M is a deferred choice member, and
- (b) M’s transferred in remediable rights are treated as rights to benefits under the PCSPS(NI) by virtue of regulation 49(1)(b),

the scheme manager must vary the value of those rights so that they are of an equivalent value to the rights M would have secured under the PCSPS(NI) if the rights had been transferred into that scheme.

(2) A variation under paragraph (1) is to be treated as having taken effect when these Regulations come into operation.

(3) Where—

- (a) M is an immediate choice member, and
 - (i) an immediate choice decision has been made that no section 6 election is to be made in relation to M's remediable service, or
 - (ii) the end of the section 6 election period in relation to M has passed and no section 6 election has been made (or deemed to have been made) in relation to M's remediable service, and
- (b) M's transferred in remediable rights are treated as rights to benefits under the PCSPS(NI) by virtue of regulation 49(1)(b),

the scheme manager must vary the value of those rights so that they are of an equivalent value to rights M would have secured under the PCSPS(NI) if the rights had been transferred into that scheme.

(4) A variation under paragraph (3) is to be treated as having taken effect on the earlier of—

- (a) the time that an immediate choice decision (including a deemed section 6 election) is treated as having taken effect in relation to M's remediable service, and
- (b) the end of the section 6 election period in relation to M.

(5) Where—

- (a) the benefits payable to or in respect of M's remediable service are alpha benefits by virtue of a section 6 election (including a deemed section 6 election) or a section 10 election, and
- (b) the benefits payable in relation to M's transferred in remediable rights would otherwise be PCSPS(NI) benefits,

the scheme manager must vary the value of those rights so that they are of an equivalent value to rights M would have secured under alpha if the rights had been transferred into that scheme.

(6) Where the scheme manager is required to vary the value of any rights under this regulation so that they are of an equivalent value to rights that would have been secured in another scheme ("the alternative scheme"), the scheme manager must—

- (a) where the rights were secured by virtue of a remediable transfer value, first consult the scheme actuary, and
- (b) calculate the varied value of the rights as if the remediable value which originally secured rights under a civil service scheme were transferred into the alternative scheme in the relevant pension year that the transfer occurred.

(7) In paragraph (6), "relevant pension year" has the meaning given by direction 4(14)(f) of the PSP Directions 2023.

Benefits already paid in relation to transferred in remediable rights

51.—(1) Paragraph (2) applies in relation to any benefits ("the paid benefits") that alpha has at any time paid to a person ("P") so far as—

- (a) they are calculated by reference to P's, or any other person's, transferred in remediable rights, and
- (b) they are benefits that, as a result of regulation 49(1)(a), P was not entitled to receive from alpha.

(2) The paid benefits are to be treated for all purposes—

- (a) as not having been paid to P by alpha, but
- (b) as having been paid to P instead by the PCSPS(NI).

Pension benefits and lump sum benefits in relation to transferred in remediable rights

52.—(1) This regulation applies in relation to any benefits that have been paid to or in respect of the transferred in remediable rights of an immediate choice member (“M”).

(2) Where, at the operative time—

- (a) the aggregate of benefits that (after taking into account the effect, if any, of regulation 51(2)) have been paid under the PCSPS(NI) to any person (“the beneficiary”) in respect of M’s transferred in remediable rights, exceeds
- (b) the aggregate of the benefits to which (after taking into account the effect, if any, of regulation 50(3) or (5) in relation to the rights) the beneficiary is entitled under the scheme in respect of the rights,

the beneficiary must pay an amount equal to the difference to the scheme.

(3) Where, at the operative time—

- (a) the amount mentioned in paragraph (2)(a), is less than
- (b) the amount mentioned in paragraph (2)(b),

the scheme manager must pay an amount equal to the difference to the beneficiary.

(4) In this regulation, “the operative time” means—

- (a) if an immediate choice decision is made in relation to M’s remediable service, the time the decision is made;
- (b) otherwise, the end of the section 6 election period in relation to M.