



Public Service Pensions and Judicial Offices Act 2022

2022 CHAPTER 7

PART 1

PUBLIC SERVICE PENSION SCHEMES

CHAPTER 1

SCHEMES OTHER THAN JUDICIAL SCHEMES AND LOCAL GOVERNMENT SCHEMES

Compensation

25 Remedial arrangements to pay voluntary contributions to legacy schemes

(1) Scheme regulations for a Chapter 1 legacy scheme may make provision so as to secure that a relevant member may enter into remedial voluntary contributions arrangements.

(2) In subsection (1)—

“relevant member”, in relation to a Chapter 1 legacy scheme, means a member (other than a deceased member) who has remediable service in an employment or office which, after the coming into force of section 2(1), is pensionable service under the scheme (whether or not by virtue of that provision);

“remedial voluntary contributions arrangements” means arrangements—

- (a) which are entered into by a member after the coming into force of section 2(1), and
- (b) under which the member pays voluntary contributions to the scheme.

(3) Provision by virtue of subsection (1) may permit a member (“M”) to enter into arrangements only 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

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of M’s remediable service in the employment or office, have entered into the same or similar arrangements.

- (4) The provision that may be made by virtue of subsection (1) includes, in particular, provision under which liabilities to pay voluntary contributions that would otherwise arise under the arrangements are reduced by tax relief amounts.
- (5) In subsection (4) “tax relief amounts” means amounts determined by reference to the tax relief under section 188 of FA 2004 (relief for members’ contributions) that would have been available in respect of the amounts owed if they were paid in a different tax year.
- (6) Provision by virtue of subsection (1) may not permit a member (“M”) to enter into arrangements after—
- (a) 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
 - (b) such later time as the scheme manager considers reasonable in all the circumstances.
- (7) Subsection (6) does not affect the continued operation after the time mentioned in that subsection of any remedial arrangements entered into before that time.
- (8) In this section “non-discrimination rule” means a rule that is, or at any time was, included in a Chapter 1 scheme by virtue of—
- (a) section 61 of EA 2010, or
 - (b) paragraph 2 of Schedule 1 to EEAR(NI) 2006.
- (9) For the purposes of this section a breach of a non-discrimination rule is “relevant” if it arises from the application of—
- (a) an exception to section 18(1) of PSPA 2013 made under section 18(5) to (7) of that Act, or
 - (b) an exception to section 18(1) of PSPA(NI) 2014 made under section 18(5) to (8) of that Act.

Modifications etc. (not altering text)

- C1** Pt. 1 Ch. 1 applied (1.10.2023) by S.I. 2005/438, **Sch. 3 para. 40(4)** (as inserted by [The Armed Forces Pensions \(Remediable Service\) Regulations 2023 \(S.I. 2023/998\)](#), reg. 1(b), **Sch. 2**)
- C2** Pt. 1 Ch. 1 applied (E.W.) (1.10.2023) by [The National Health Service Pension Schemes \(Remediable Service\) Regulations 2023 \(S.I. 2023/985\)](#), regs. 1(2), **76(5)**
- C3** Pt. 1 Ch. 1 applied (N.I.) (1.10.2023) by [The Health and Social Care Pension Schemes \(Remediable Service\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/132\)](#), regs. 1, **74(5)**
- C4** Pt. 1 Ch. 1 applied (S.) (1.10.2023) by [The Teachers’ Pensions \(Remediable Service\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/241\)](#), regs. 1(b), **63**
- C5** Pt. 1 Ch. 1 applied (E.W.) (1.10.2023) by [The Teachers’ Pension Scheme \(Remediable Service\) Regulations 2023 \(S.I. 2023/871\)](#), regs. 1(b), **63(7)**
- C6** Ss. 2-30 applied (N.I.) (1.10.2023) by [The Firefighters’ Pensions \(Remediable Service\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/133\)](#), regs. 1, **55(1)**
- C7** Ss. 2-30 applied (E.W.) (1.10.2023) by [The Firefighters’ Pensions \(Remediable Service\) Regulations 2023 \(S.I. 2023/843\)](#), regs. 1(b), **56(2)**
- C8** S. 25 applied (E.W.) (1.10.2023) by [The National Health Service Pension Schemes \(Remediable Service\) Regulations 2023 \(S.I. 2023/985\)](#), reg. 1(2), **Sch. 1 para. 2**
- C9** Ss. 2-30 applied (N.I.) (1.10.2023) by [The Public Service \(Civil Servants and Others\) Pensions \(Remediable Service\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/141\)](#), regs. 1(b), **63(2)**

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- C10** Ss. 2-30 applied (E.W.) (1.10.2023) by The Firefighters’ Pensions (Remediable Service) (Wales) Regulations 2023 (S.I. 2023/961), regs. 1(3), **57(2)**
- C11** Ss. 2-30 applied (E.W.) (1.10.2023) by The Police Pensions (Remediable Service) Regulations 2023 (S.I. 2023/831), regs. 1(b), **56(2)**
- C12** Ss. 2-30 applied (1.10.2023) by The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations 2023 (S.I. 2023/942), regs. 1(b), **63(2)**
- C13** Ss. 2-30 applied (N.I.) (1.10.2023) by The Police Pensions (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/122), regs. 1(b), **55(2)**

Commencement Information

- I1** S. 25 in force at Royal Assent for specified purposes, see **s. 131(1)**
- I2** S. 25 in force at 1.10.2023 in force in so far as not already in force (or on such earlier day as may be appointed), see **s. 131(2)(a)(b)**

Changes to legislation:

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