
STATUTORY INSTRUMENTS

2023 No. 766

**The Judicial Pensions (Remediable
Service etc.) Regulations 2023**

PART 6

Liabilities and amounts owed

CHAPTER 2

Reduction or waiver of liabilities owed to a judicial scheme

Application of Chapter

61. This Chapter applies after taking into account the effect of regulation 60 (interest) in respect of an amount.

Commencement Information

I1 Reg. 61 in force at 5.7.2023, see [reg. 1\(b\)](#)

Reduction of liability to pay pension contributions by tax relief amounts

62.—(1) This regulation applies where the appropriate person has a liability to pay pension contributions to the 2015 scheme under regulations 22(4) or 38(3) or section 52(4) of PSPJOA 2022.

(2) The scheme manager must reduce the liability for the appropriate person to pay the pension contributions by tax relief amounts⁽¹⁾ determined in accordance with direction 22(5) and (6) of the PSP Directions 2022.

(3) The scheme manager must make the reduction mentioned in paragraph (2) before the liability is netted off in accordance with regulation 64.

(4) The following provisions of the PSP Directions 2022 apply where the scheme manager makes a determination in accordance with direction 22(5)—

- (a) direction 22(7) (provision of explanation);
- (b) direction 22(8) and (9) (appeals).

Commencement Information

I2 Reg. 62 in force at 5.7.2023, see [reg. 1\(b\)](#)

⁽¹⁾ For the meaning of “tax relief amounts”, see section 56(4) of PSPJOA 2022.

Reduction or waiver of liability to repay overpaid pension benefits

63.—(1) This regulation applies where a person (“Y”) owes a liability to a judicial scheme under—

- (a) regulation 21(2) or (4) or 37(2) or (4), or
- (b) section 51(2) or (4) of PSPJOA 2022 (corrections for pension benefits and lump sum benefits in relation to persons with remediable service).

(2) The scheme manager may reduce or waive the liability where—

- (a) Y makes an application under paragraph (3), and
- (b) the scheme manager complies with the requirements set out in direction 22(1)(a) to (c) of the PSP Directions 2022 (and the reference in direction 22(1)(c) to “any scheme regulations made by virtue of section 61(1)(b) of PSPJOA 2022” is to be read as a reference to regulation 66).

(3) An application must be—

- (a) in writing,
- (b) in a form required by the scheme manager,
- (c) accompanied by such information and documents as the scheme manager may require as evidence of Y’s circumstances, and
- (d) received by the scheme manager before the end of the period of six months beginning with the date on which Y is notified of the liability.

(4) The scheme manager may extend the period mentioned in paragraph (3)(d) in relation to Y if the scheme manager considers it just and equitable to do so.

Commencement Information

I3 Reg. 63 in force at 5.7.2023, see [reg. 1\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Judicial Pensions (Remediable Service etc.) Regulations 2023, CHAPTER 2.