
STATUTORY INSTRUMENTS

2023 No. 942

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

PART 7

Provision about special cases

CHAPTER 2

Miscellaneous special cases

Protection of the amount of pension in payment to an eligible child

59.—(1) This regulation applies where—

- (a) immediately before 1st October 2023, a pension (a “child pension”) is in payment to an eligible child (“E”) in respect of the remediable service of a deceased member (“M”),
- (b) there is a surviving adult (“S”) in relation to the deceased member,
- (c) E is not in the care of S, and
- (d) S makes an immediate choice decision which would (disregarding this regulation) result in a decrease in the rate of the child pension payable to E in respect of M’s remediable service.

(2) Where this regulation applies—

- (a) E does not owe the scheme manager a liability under section 14(3) of PSPJOA 2022 in respect of the child pension, and
- (b) the rate of the child pension continues to be the rate that was payable before the immediate choice decision was made.

Modification of nomination rules for Section II members

60.—(1) The regulation applies in relation to a remedy member (“M”) who is entitled to nominate a person under rule 3.8 of Section II to receive a death benefit.

(2) Rule 3.8 of Section II applies as if it allows—

- (a) M to nominate—
 - (i) one or more individuals,
 - (ii) one incorporated or unincorporated body, or
 - (iii) one or more individuals and one incorporated or unincorporated body, and
- (b) for the nomination to specify how payments are to be apportioned between—
 - (i) two or more individuals or,
 - (ii) one or more individuals and one incorporated or unincorporated body.

(3) Where—

- (a) M has made a nomination (“the original nomination”) in relation to remediable service in alpha pursuant to regulation 122 of the 2014 Regulations, and
- (b) M is, by virtue of the operation of PSPJOA 2022 or these Regulations, entitled to nominate a person under rule 3.8 of Section II in relation to that remediable service,

the original nomination continues as if it were made under rule 3.8 of Section II as that rule applies by virtue of paragraph (2).

Aggregation of PCSPS membership

61.—(1) This regulation applies in relation to a remedy member (“M”)—

- (a) who left pensionable service under Section I, Section II or Section III (“the relevant Section”) before 1st April 2022,
- (b) who, during the period beginning with 1st April 2015 and ending at the end of 31st March 2022, began service (“subsequent service”) in an employment or office which was pensionable under alpha,
- (c) whose subsequent service would, but for a relevant breach of a non-discrimination rule, have been pensionable under the relevant Section, and
- (d) who would, had their subsequent service been pensionable under the relevant Section, have been entitled to exercise an aggregation option.

(2) When making a relevant remedy decision, the relevant decision-maker may elect that M’s eligible remediable service is to be treated as if an aggregation option had been exercised in relation to that service.

(3) An election under paragraph (2) may only be made and revoked in the same circumstances as the relevant remedy decision.

(4) Where an election is made under paragraph (2), M’s eligible remediable service is to be treated for all purposes as if the aggregation option had been exercised in relation to that service.

(5) In this regulation—

“aggregation option” means—

- (a) where the relevant Section is Section I, an option in accordance with rule G.2, G.3 or G.4 of that Section;
- (b) where the relevant Section is Section II, an option in accordance with rule 3.35 of that Section;
- (c) where the relevant Section is Section III, an option in accordance with rule H.5 of that Section.

“eligible remediable service” means so much of M’s remediable service as was, immediately before 1st April 2022, service under alpha;

“relevant decision-maker” means, where M is—

- (a) an immediate choice member, the immediate choice decision-maker;
- (b) a deferred choice member, the deferred choice decision-maker;

“relevant remedy decision” means—

- (a) an immediate choice decision that no section 6 election is to be made in relation to M’s remediable service, or
- (b) a deferred choice decision that no section 10 election is to be made in relation to M’s remediable service.

Payment of annual allowance tax charges and provision of information

62. 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 Directions 2022) because the time limit in section 237BA⁽²⁾ has passed, direction 7(2) to (6) of the PSP Directions 2022 applies in relation to the remedy member.

(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).