
STATUTORY INSTRUMENTS

2023 No. 942

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

PART 9

Liabilities and payment

CHAPTER 3

Reduction and waiver of liabilities

Reduction of liabilities in relation to pension contributions

- 69.**—(1) This regulation applies where—
- (a) a person owes a liability to pay pension contributions in relation to the remediable service of a remedy member, or
 - (b) the scheme manager owes a liability to pay compensation in relation to such service, under section 15, 16 or 17 of PSPJOA 2022.
- (2) The scheme manager must reduce the liability by tax relief amounts⁽¹⁾—
- (a) determined in accordance with direction 4(5) to (9) of the PSP Directions 2022, and
 - (b) before the liability is netted off in accordance with regulation 68.
- (3) The following provisions of the PSP Directions 2022 apply where the scheme manager makes a determination under direction 4(8)—
- (a) direction 4(10) (provision of explanation);
 - (b) direction 4(11) and (12) (appeals).
- (4) Paragraphs (5) and (6) apply where assets (“the transferred assets”) held for the purposes of a partnership pension account have been transferred to the PCSPS in relation to the PCSPS opted-out service of a remedy member (“M”) in accordance with the condition mentioned in regulation 6(6)(c)(i).
- (5) The scheme manager—
- (a) must reduce a liability mentioned in paragraph (1)(a) owed in relation to M’s remediable service by an amount equal to the value of the transferred assets which was, immediately before the transfer, referable to employee pension contributions made by or on behalf of M in respect of M’s PCSPS opted-out service;
 - (b) must not reduce such a liability by reference to the value of the transferred assets which was, immediately before the transfer, referable to any other source.

⁽¹⁾ See section 18(4) of PSPJOA 2022 for the meaning of “tax relief amounts” for the purposes of a liability mentioned in regulation 68(1)(a) and section 18(7) of that Act for the meaning of that term for the purposes of a liability mentioned in regulation 68(1)(b).

Status: Point in time view as at 01/10/2023.

Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations 2023, CHAPTER 3. (See end of Document for details)

(6) Where the value of the transferred assets mentioned in paragraph (5)(a) is greater than the liability mentioned in paragraph (1)(a), the scheme manager owes M or, where M is deceased, M's personal representatives an amount equal to the difference.

(7) In this regulation, "PCSPS opted-out service" has the meaning given in regulation 5(2).

Commencement Information

I1 Reg. 69 in force at 1.10.2023, see [reg. 1\(b\)](#)

Power to reduce or waive amounts owed by a person to the scheme manager

70.—(1) The scheme manager may reduce or waive an amount owed by a person to the scheme under—

- (a) section 14, 15, 16 or 17 of PSPJOA 2022, or
- (b) these Regulations.

(2) When reducing or waiving an amount under paragraph (1), the scheme manager must comply with the requirements set out in direction 4(1)(a) to (c) of the PSP Directions 2022 (and the reference in direction 4(1)(c) to "any scheme regulations made by virtue of section 26(1)(b) of PSPJOA 2022" is to be read as a reference to regulation 73).

Commencement Information

I2 Reg. 70 in force at 1.10.2023, see [reg. 1\(b\)](#)

Agreement to waive a liability owed by the scheme manager in respect of an immediate correction

71.—(1) This regulation applies where the scheme manager owes a liability to pay compensation to a person ("P") under section 16(3) of PSPJOA 2022.

- (2) The scheme manager and P may agree to waive the liability.
- (3) Such an agreement—
 - (a) must be in writing,
 - (b) may be rescinded with the agreement of the scheme manager and P, and
 - (c) in any event ceases to apply where—
 - (i) the end of the section 10 election period in relation to the remediable service in respect of which the compensation is payable has passed, and
 - (ii) no section 10 election is made, or deemed to have been made, in relation to that remediable service.

(4) Where an agreement is rescinded or otherwise ceases to apply, the scheme manager owes P the liability mentioned in paragraph (1).

Commencement Information

I3 Reg. 71 in force at 1.10.2023, see [reg. 1\(b\)](#)

Status:

Point in time view as at 01/10/2023.

Changes to legislation:

There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations 2023, CHAPTER 3.