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STATUTORY INSTRUMENTS

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**2023 No. 985**

**The National Health Service Pension Schemes  
(Remediable Service) Regulations 2023**

**PART 4**

**Voluntary contributions**

**Treatment of contributions paid after 31st March 2022 under a corresponding option exercised in accordance with regulation 15(2)(b)**

**16.**—(1) This regulation applies to a remedy member to whom regulation 15(1) applies where, during the remedy period, the member paid contributions in respect of an additional pension election in accordance with 2015 regulation 64 (see regulation 15(1)(b)) and those contributions are treated as having been paid under a corresponding option exercised under the 1995 Regulations or the 2008 Regulations in accordance with regulation 15(2)(b).

(2) Where this regulation applies, regulation 23 of the 2015 Transitional Regulations (existing additional pension contracts) and paragraph (3) of this regulation apply to the remedy member in respect of that corresponding option unless the member makes an election in accordance with paragraph (5) of this regulation.

(3) The scheme manager must pay to a remedy member an amount of compensation calculated in accordance with paragraph (4) in respect of any relevant contributions.

(4) The amount of compensation must be equal to the relevant contributions paid by the member reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 5 of the 2022 Directions (voluntary contributions).

(5) A remedy member may make an election to cancel the corresponding option with effect from (and including) 1st April 2022 which must—

- (a) be made by the member by notice in writing;
- (b) be received by the scheme manager within a period of three months beginning with the day after the scheme manager sends the notice referred to in paragraphs (6) and (7); and
- (c) contain such information as the scheme manager requires.

(6) The scheme manager must send a notice in writing to the remedy member of the member's right to make such an election.

(7) The notice must be sent to the member before 1st July 2024 or such later date as the scheme manager considers reasonable in all the circumstances of the case and must specify—

- (a) the annual amount of additional pension for which the remedy member is paying additional contributions determined by the scheme manager in respect of the corresponding option that applies to the member under regulation 15(2)(b);
- (b) the annual amount of additional pension for which the remedy member will be paying contributions under the 2015 Regulations if the member makes an election under this regulation; and

- (c) the date by which an election under this regulation must be received by the scheme manager.
- (8) Where the scheme manager accepts such an election—
  - (a) the remedy member must be treated as if the scheme manager had accepted a new election to pay contributions under 2015 regulation 59 in respect of such contributions made by the member after 31st March 2022; and
  - (b) the scheme manager must determine the amount of the annual rate of additional pension being purchased in respect of that election by reference to the actuarial tables that applied for that purpose on the day the member's election to pay contributions in accordance with 2015 regulation 64 (see regulation 15(1)(b)) was accepted under 2015 regulation 59.