STATUTORY INSTRUMENTS

2023 No. 985

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

PART 2

Remediable service

Pension contributions of medical practitioners and non-GP providers: deferred choice members (immediate correction)

- **3.**—(1) This regulation applies in relation to a relevant member ("M") who has remediable service under the legacy scheme that is pensionable service under that scheme by virtue of section 2(1) of PSPJOA 2022 ("M's remediable service") in the circumstances described in paragraph (2).
 - (2) The circumstances are that—
 - (a) the paid contributions amount in relation to M exceeds
 - (b) the adjusted contributions amount in relation to M.
- (3) In these circumstances, the scheme manager must, as soon as reasonably practicable after 1st October 2023, pay an amount of compensation equal to the difference to the appropriate person adjusted in accordance with paragraph (4).
- (4) The amount of compensation paid to the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions (powers to reduce or waive liabilities).
- (5) M may waive M's right to the compensation payment otherwise due under this regulation in accordance with the 2022 Directions, but, if M or, as the case may be, the designated person does not make an election under regulation 12 (election for 2015 scheme benefits: deferred choice members and deceased members) before the end of the deferred choice election period—
 - (a) that waiver is void, and
 - (b) on the payment of M's 1995 Section or 2008 Section benefits in respect of M's remediable service, compensation again becomes payable under this regulation.
- (6) For the purpose of paragraph (5), a waiver must be given to the scheme manager by notice in writing and in such form as the scheme manager determines.
- (7) The scheme manager must send a notice in writing to M of M's right to claim an amount of compensation under this regulation or to waive M's right to compensation in accordance with paragraph (5).
- (8) The notice must be sent to M before 1st October 2024 or such later time as the scheme manager considers reasonable in all the circumstances of the case.
 - (9) In this regulation—
 - "adjusted contributions amount" means the aggregate of the contributions M would have paid in respect of M's remediable service in the relevant scheme years if M had been required to pay legacy scheme contributions;

- "appropriate person" means—
- (a) M, or
- (b) if M is deceased, M's personal representatives;

"paid contributions amount" means the 2015 scheme contributions paid by M in the relevant scheme years in respect of M's remediable service;

"relevant member" means a member who is-

- (a) a deferred choice member, and
- (b) a medical practitioner or non-GP provider who paid contributions in respect of their certified or final pensionable earnings uprated according to the formula in regulation 38(3)(a) of the 2015 Regulations in respect of any scheme year falling within the period of their remediable service.
- (10) Where this regulation applies, section 16 of PSPJOA 2022 (pension contributions: active and deferred members (immediate correction)) does not apply.