
STATUTORY INSTRUMENTS

2023 No. 985

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

PART 7

Taxation

Scheme pays

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

- (a) who is not a deceased member;
- (b) who has remediable service under the legacy scheme that is pensionable service under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022;
- (c) who has an annual allowance charge in one or more of the tax years 2019-20 to 2022-23 attributable to a relevant rectification provision; and
- (d) in respect of whom the time limit referred to in section 237BA of FA 2004⁽¹⁾ (time limit for notices under section 237B) has ended.

(2) M may give a notice in writing to the scheme administrator requesting that the scheme administrator pay the annual allowance charge on behalf of the member.

(3) Upon receipt of the notice mentioned in paragraph (2), the scheme administrator must pay the annual allowance charge arising in that tax year.

(4) M’s present or future benefits in respect of which that charge arises must be adjusted in accordance with section 237E of FA 2004⁽²⁾ (consequential benefit adjustments to be reasonable etc) and must be calculated by reference to advice provided by the scheme actuary for that purpose.

(5) The scheme administrator must provide information to M in relation to the process for making a request under paragraph (2) and the consequences of such a request.

⁽¹⁾ Section 237BA was inserted by section 9(3) of the Finance Act 2022 (c. 3).

⁽²⁾ Section 237E was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11).