
WELSH STATUTORY INSTRUMENTS

2023 No. 961

The Firefighters' Pensions (Remediable Service) (Wales) Regulations 2023

PART 9

Liabilities and payment

CHAPTER 3

Reduction and waiver of liabilities

Requirement to reduce liabilities by tax relief amounts

- 63.**—(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 the 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 62.
- (3) Where the scheme manager makes a determination under direction 4(8) of the PSP Directions 2022 pursuant to paragraph (2)(a) of this regulation, the following apply in relation to that determination—
- (a) direction 4(10) (provision of explanation);
 - (b) direction 4(11) and (12) (appeals).

Waiver of amounts owed by a relevant survivor to the scheme manager

- 64.**—(1) The scheme manager must waive an amount owed by a relevant survivor to the scheme under—
- (a) section 14 of the PSPJOA 2022, or
 - (b) these Regulations.
- (2) A “relevant survivor” for the purposes of paragraph (1) is any person, other than a person (“D”) specified in regulation 10(2)(b) and 14(2)(b) (eligible decision-makers in respect of a deceased member’s remediable service), who becomes liable to pay an amount to the scheme as a result of—
- (a) a decision made by D in accordance with—

⁽¹⁾ See section 18(4) of the PSPJOA 2022 for the meaning of “tax relief amounts” for the purposes of a liability mentioned in regulation 53(1)(a), and section 18(7) of that Act for the meaning of that term for the purposes of a liability mentioned in regulation 53(1)(b).

- (i) regulation 10(2)(b) (immediate choice decision for 2015 scheme or legacy scheme benefits),
- (ii) regulation 14(2)(b) (deferred choice decision for 2015 scheme or legacy scheme benefits: general),
- (b) a deemed election in accordance with—
 - (i) regulation 12(3) (immediate choice decision: deemed election), or
 - (ii) regulation 18(3) (deferred choice decision: deemed election).

Waiver of amounts owed by a relevant separated person to the scheme manager

65.—(1) The scheme manager must waive an amount owed by a relevant separated person to the scheme under—

- (a) section 14 of the PSPJOA 2022, or
- (b) these Regulations,

where the amount is related to an arrangement on divorce, annulment or dissolution other than a pension sharing order.

- (2) A “relevant separated person” is a person—
 - (a) who is subject to an arrangement on divorce, annulment or dissolution other than a pension sharing order, and
 - (b) whose liability for an amount mentioned under paragraph (1) relates to another person’s remediable service.
- (3) A “pension sharing order” has the same meaning as in Part 4 of these Regulations.
- (4) “Remediable service”, for the purposes of paragraph (2)(b) does not include remediable service which is mixed service within the meaning of section 19 of the PSPJOA 2022.

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

66.—(1) The scheme manager may reduce or waive an amount owed by a personal representative of a deceased remedy member to the scheme under—

- (a) section 15 of the 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 the PSPJOA 2022” is to be read as a reference to regulation 71).

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

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

- (2) The scheme manager must inform P, by notice in writing—
 - (a) of P’s entitlement under section 16(3) of the PSPJOA 2022,
 - (b) that if, in due course, P makes a section 10 election for 2015 scheme benefits, P will be liable to repay a sum equivalent to that which was received as compensation pursuant to section 16(3) of the PSPJOA 2022, with interest calculated in accordance with this Part, and

- (c) that P can agree with the scheme manager to waive the scheme manager's liability.
- (3) The scheme manager must agree to waive the liability if—
 - (a) P makes a written request to the scheme manager to waive the liability, and
 - (b) such request is made within 12 months of issuing a notice under paragraph (2).
- (4) Such an agreement—
 - (a) must be made in writing, and
 - (b) may be rescinded with the agreement of the scheme manager and P.
- (5) If no agreement is made under paragraph (4), P's entitlement to waive the liability lapses.
- (6) An agreement under paragraph (4) is rescinded or otherwise ceases to apply where—
 - (a) the end of the section 10 election period in relation to P has passed, and
 - (b) no deferred choice election is made, or deemed to have been made, in relation to P's remediable service.
- (7) Where no agreement is made in accordance with paragraph (4) or an agreement is rescinded or otherwise ceases to apply, the scheme manager owes P the liability mentioned in paragraph (1).