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2020

Circular: 2021HOC0582MR

Date: 30 November 2021

To: All Members

Dear Brother/Sister

### **Home Office Withdraws Immediate Detriment Guidance**

The Home Office has withdrawn its informal guidance on immediate detriment, with immediate effect. HM Treasury confirmed this decision 29 November 2021.

Immediate detriment refers to the cases of members who have already retired or who will do so in the near future. The Home Office published guidance on processing immediate detriment cases in August 2020 and revised guidance in June 2021. This was specific guidance for the treatment of immediate detriment cases produced by the Home Office and is not to be confused with the current FBU/LGA Memorandum of Understanding (MOU) for the treatment of immediate detriment cases.

The Home Office note explaining why their guidance has been withdrawn states:

*'It is of course still up to schemes to choose to process cases or not based on their own assessment of the competing legal risks, but at this stage it is not possible to give any guarantees that the remedy and its tax consequences will work as intended for everyone, before the legislation is in place.'*

The Home Office withdrawing their guidance does not alter the Fire Brigades Union stated position in relation to immediate detriment cases. Those cases must be resolved as previously directed by the courts, and if necessary the union will take legal action if FRAs do not do so.

The FBU/LGA Framework provides the mechanism for FRAs to resolve those cases. A significant number of FRAs have now adopted the Immediate Detriment Framework MOU and we encourage the remaining FRAs to adopt the MoU as a means to prevent further action by the union.

Yours in unity,

**Mark Rowe National Officer**

MR/jr