STATUTORY RULES OF NORTHERN IRELAND

2022 No. 148

PUBLIC SERVICE PENSIONS

The Police Pensions (Amendment) Regulations (Northern Ireland) 2022

Made - - - -	*22nd March 2022*
Coming into operation	*30th March 2022*

The Department of Justice makes these Regulations in exercise of the powers conferred by sections 1(1), (2)(g), (**1**) 2, and 3(1) to 3(**2**) of, and paragraph 7 of Schedule 2 and Schedule 3 to, the Public Service Pensions Act (Northern Ireland) 2014(**3**) (the Act).

In accordance with section 21 of the Act(**4**), the Department of Justice has consulted the representatives of such persons as appear to the Department likely to be affected by these Regulations

In accordance with section 3(5) of the Act, the Department of Finance(**5**) has consented to the making of these Regulations.

Citation, commencement, and effect

1.—(1) These Regulations may be cited as the Police Pensions (Amendment) Regulations (Northern Ireland) 2022.

(2) These Regulations come into operation on 30th March 2022 but regulations 3 to 5 and 6(5), 6(6), 6(8) and 6(9) have effect from 1st April 2015.

Amendment of the Police Pensions Regulations (Northern Ireland) 2015

2. The Police Pensions Regulations (Northern Ireland) 2015(**6**) are amended in accordance with Regulations 3 to 6.

(**1**) 2014 c. 2 (N.I.). See also sections 1(3) of, and Schedule 1 to, the Act.
(**2**) 2014.c.2 (N.I.) as amended by section 94(11) – (14) of the Public Service Pensions and Judicial Offices Act 2002 (c.7). Section 3 (3)(b) of the Act enables scheme regulations to make retrospective provision.
(**3**) 2014.c.2.(NI).
(**4**) 2014 c. 2 (N.I.). Section 21 of the Act was amended by section 94(16) of the Public Service Pensions and Judicial Offices Act 2022 (c.7).
(**5**) Departments Act (Northern Ireland) 2016 c. 5 (N.I.). Section 1(4) renamed the Department of Finance and Personnel as Department of Finance.
(**6**) S.R. 2015 No.113.

Adjustment of active member's account after period of unpaid family leave or unpaid sick leave

3. In regulation 59 (adjustment of active member's account after period of unpaid family leave or unpaid sick leave), in paragraphs (2) and (3) for "at the beginning of" substitute "immediately before the commencement of".

Option to pay member contributions for period of unpaid leave

4. In regulation 171 (option to pay member contributions for period of unpaid leave), in paragraph (7) for "at the beginning of" substitute "immediately before the commencement of".

Reduction of benefits where annual allowance charge paid by scheme manager

5.—(1) In regulation 219 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a), substitute—

"(a) a member gives a valid notice to the scheme manager

(i) of joint and several liability to an annual allowance charge under section 237B of the 2004 Act(**7**), or

(ii) of liability to an annual allowance charge in accordance with regulation 219A: and"

(b) in paragraph (3), after sub-paragraph (a) insert—

"(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and".

(2) After regulation 219 insert—

"**Voluntary scheme pays arrangement**

219A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

(a) the scheme manager is not jointly liable under section 237B of the 2004 Act (liability of scheme administrator) in relation to the charge;

(b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and

(c) the amount of the member's liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member's entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(**7**) Finance Act 2004 (c.12). Section 237B was inserted by the Finance Act 2011(c.11), Schedule 17, paragraph 15.