STATUTORY RULES OF NORTHERN IRELAND

2016 No. 82

PUBLIC SERVICE PENSIONS

The Police Pensions (Additional Voluntary Contributions) (Amendment) Regulations (Northern Ireland) 2016

Made - - - - 29th February 2016
Coming into operation in accordance with Regulation 1(2)

The Department of Justice makes the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(g), and 3(1), (2), (3) and (5) of the Public Service Pensions Act (Northern Ireland) 2014(**1**)and by Articles 14 and 15 of the Superannuation (Northern Ireland) Order 1972.

In accordance with section 21 of that Act, the Department has consulted the representatives of such persons as appear to it likely to be affected by these Regulations.

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Police Pensions (Additional Voluntary Contributions) (Amendment) Regulations (Northern Ireland) 2016.

(2) These Regulations shall come into operation on 29th February 2016, but regulation 2 and the Schedule have effect from 6th April 2015(**2**).

Amendment of the Royal Ulster Constabulary Pensions (Additional Voluntary Contributions) Regulations 1993

2. The Royal Ulster Constabulary Pensions (Additional Voluntary Contributions) Regulations 1993(**3**) are amended in accordance with the Schedule.

(**1**) 2014 c.2 (N.I.) as amended.
(**2**) This is the date on which the substantive provisions of the Taxation of Pensions Act 2014 c.30 came into force. Retrospective effect is permitted by Articles 14 and 15 of the Superannuation (Northern Ireland) Order 1972.
(**3**) S.R. 1993 No. 249 as amended by S.R. 1997 No. 464, S.R. 2001 No. 369, S.R. 2002 No. 100, S.R. 2004 No. 31, S.R. 2006 No. 122, S.R. 2006 No. 152 and S.R. 2010 No. 421.

Sealed with the Official Seal of the Department of Justice on 29th February 2016.

L.S.

David Ford
Minister of Justice

The Department of Finance and Personnel has consented to the making of these Regulations.
Sealed with the Official Seal of the Department of Finance and Personnel on 29th February 2016.

L.S.

Joanne McBurney
A senior officer of the Department of Finance and Personnel

SCHEDULE Regulation 2

Amendment of the Royal Ulster Constabulary (Additional Voluntary Contributions) Regulations 1993

1. In regulation 2 (interpretation) insert the following definitions in the appropriate place in alphabetical order—

""the 2014 Act" means the Taxation of Pensions Act 2014(**4**);

"the 2009 Regulations" means the Registered Pensions Schemes (Authorised Payments) Regulations 2009(**5**);

"the Board" means the Northern Ireland Policing Board(**6**);".

2. In regulation 10B (pension sharing on divorce or nullity of marriage) for the heading "Pension sharing on divorce or nullity or marriage" substitute "Pension sharing on divorce or nullity of marriage or on the dissolution or nullity of a civil partnership".

3. For regulation 11, (retirement pensions) substitute—

"**Retirement pensions**

11.—(1) A participator may apply some or all of the proceeds of an investment made under regulation 9 to arrange with an insurer—

(a) payment of a lifetime annuity;

(b) payment of a lifetime annuity and a pension commencement lump sum;

(c) a lump sum commutation payment that—

(i) reflects the value of benefits referred to in sub-paragraph (a) or (b), and

(ii) meets the requirements of regulations 11 and 12 of the 2009 Regulations;

(d) any payment to the participator that complies with the requirements of the 2014 Act.

(2) Paragraph (1) is subject to paragraphs (10) to (13).

(3) Subject to paragraphs (4) and (5), the approved additional voluntary contributions provider must provide a participator with an option to receive benefits under paragraph (1)(a) to (c).

(4) Any annuity payable in accordance with paragraph (1)(a) or (b) must—

(a) be incapable, in whole or in part, of surrender, assignation or commutation;

(b) commence not earlier than the participator's normal minimum pension age (within the meaning of section 279(1) of the Finance Act 2004(**7**);

(c) be payable to the participator for life.

(5) A lump sum commutation payment referred to in paragraph (1)(c) may be paid in respect of benefits payable under paragraph (1)(a), (b) or (d).

(6) The approved additional voluntary contributions provider may, in addition to providing a participator with benefits under paragraph (3), provide a participator with alternative benefit options under paragraph (1)(d).

(**4**) 2014 c.30.
(**5**) S.I. 2009/1171.
(**6**) As established by section 2 of the Police (Northern Ireland) Act 2000 c.32.
(**7**) 2004 c.12.