STATUTORY RULES OF NORTHERN IRELAND

2011 No. 256

HEALTH AND PERSONAL SOCIAL SERVICES

The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2011

Made - - - -	*5th July 2011*
Coming into operation	*12th August 2011*

The Department of Health, Social Services and Public Safety, with the consent of the Department of Finance and Personnel, makes the following Regulations in exercise of the powers conferred by Articles 12(1) and (2), 14(1) of, and Schedule 3 to, the Superannuation (Northern Ireland) Order 1972(**1**).

In accordance with Article 12(4) of that Order, the Department has consulted with representatives of persons likely to be affected by these Regulations, as appeared to the Department to be appropriate.

PART 1

Introductory

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2011.

(2) These Regulations come into operation on 12th August 2011, and save as provided in paragraphs (3) and (4) shall have effect from 1st April 2011.

(3) Regulation 4 shall have effect from 1st April 2008.

(4) Regulation 5 shall have effect from 1st April 2004.

(**1**) 1972/1073 (N.I. 10) as amended by S.I. 1990/1509 (N.I. 13); 1993 c.49 (N.I.) and S.I. 2002/1555

PART 2

Amendment of the Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995

2. The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995(**2**) are amended as provided by regulations 3 to 5.

Amendment of regulation 73J

3.—(1) Regulation 73J (Revaluation of increases bought under options: members' pensions) is amended as provided by paragraphs (2) to (5).

(2) In paragraph (3), for "paragraph (5)" substitute "whichever of paragraphs (5) and (5A) applies".

(3) In paragraph (5), for "The calculation" substitute "If the member exercised the option on or before 31st March 2011, the calculation".

(4) After paragraph (5), add—

"(5A) If the member exercised the option on or after 1st April 2011, the calculation referred to in paragraph (3) is as follows:-

Step 1 —	Calculate the basic amount of the increase in accordance with regulations 73G to 73I, to find the Step 1 amount.
Step 2 —	Multiply the Step 1 amount by the prices index for the second month before the month in which the increase in pension will become payable, to find the Step 2 amount.
Step 3 —	Divide the Step 2 amount by the prices index for the month in which the option was exercised, to find the Step 3 amount.
Step 4 —	Take the greater of the Step 1 amount and Step 3 amount, to find the Step 4 amount.
Step 5 —	Add to the Step 4 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a pension of the same amount as the Step 4 amount when it first falls into payment, to find the Step 5 amount.
Step 6 —	Divide the Step 5 amount by the Step 4 amount, to find the Step 6 factor.
Step 7 —	Divide the Step 4 amount by the Step 6 factor to find the final amount referred to in paragraph (1).”

(5) In paragraph (6), after "that Act)" insert "and "the prices index" means, as regards any month, the change in the general level of prices for that month used to determine increases to official pensions for the purpose of the Pensions (Increase) Act (Northern Ireland) 1971(**3**)".

Amendment of regulation 89A

4.—(1) Regulation 89A (Deduction of tax: further provisions) is amended as provided by paragraphs (2) to (6).

(2) At the beginning of paragraph (1) for "Where" substitute "Subject to paragraph (1A), if".

(3) Omit paragraph (2).

(**2**) S.R. 1995 No.95 as amended by S.R. 1997 Nos.217 and 390; S.R. 1998 No.299; S.R. 1999 No.293; S.R. 2002 No.69; S.R. 2004 Nos.103 and 104; S.R. 2005 Nos.155, 533, 534 and 565; S.R. 2006 Nos.159 and 410; S.R. 2008 Nos.96, 130 and 163; S.R. 2009 Nos.65 and 188; S.R. 2010 Nos.22, 286 and 420

(**3**) 1971 c.35 (N.I.)

(4) Paragraph (2A) shall be renumbered "(1A)".

(5) In paragraph (1A) for "paragraph (2)" substitute "paragraph (1)".

(6) Before paragraph (7) insert—

"(6) Where a person is entitled to a benefit under these Regulations he shall (whether or not he intends to rely on entitlement to an enhanced lifetime allowance, or to enhanced protection) give to the Department such information as will enable the Department to determine—

(a) whether any lifetime allowance is payable in respect of the benefit and, if so,

(b) the amount of that charge.".

Amendment of regulation 97

5. In paragraph (3) of regulation 97 (Accounts and actuarial reports) for "2007" substitute "2008".

PART 3

Amendment of the Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

6. The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008(**4**) are amended as provided by regulations 7 and 8.

Amendment of regulation 43

7.—(1) Regulation 43 (Revaluation of increases bought under options: members' pensions) is amended as provided by paragraphs (2) to (5).

(2) In paragraph (3), for "paragraph (5)" substitute "whichever of paragraphs (5) and (5A) applies".

(3) In paragraph (5), for "The calculation" substitute "If the member exercised the option on or before 31st March 2011, the calculation".

(4) After paragraph (5), add—

"(5A) If the member exercised the option on or after 1st April 2011, the calculation referred to in paragraph (3) is as follows:-

Step 1 —	Calculate the basic amount of the increase in accordance with regulations 40 to 42, to find the Step 1 amount.
Step 2 —	Multiply the Step 1 amount by the prices index for the second month before the month in which the increase in pension will become payable, to find the Step 2 amount.
Step 3 —	Divide the Step 2 amount by the prices index for the month in which the option was exercised, to find the Step 3 amount.
Step 4 —	Take the greater of the Step 1 amount and Step 3 amount, to find the Step 4 amount.
Step 5 —	Add to the Step 4 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a pension of the same amount as the Step 4 amount when it first falls into payment, to find the Step 5 amount.

(**4**) S.R. 2008 No.256 as amended by S.R. 2009 Nos. 65 and 188; S.R. 2010 Nos. 22, 286 and 420