STATUTORY RULES OF NORTHERN IRELAND

2006 No. 366

EDUCATION

The Teachers' Superannuation (Miscellaneous Amendments) (No. 2) Regulations (Northern Ireland) 2006

Made - - - -	*13th September 2006*
Coming into operation	*1st October 2006*

The Department of Education makes these Regulations in exercise of the powers conferred by Articles 11(1)(**1**)), (2), (3) and (3A)(**2**) of and paragraphs 1, 3, 4, 5, 6, 8, 11 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(**3**).

In accordance with Article 11(5) of that Order consultation has taken place with representatives of local education authorities and of teachers and with representatives of other persons likely to be affected.

In accordance with Article 11(1) of that Order these Regulations are made with the consent of the Department of Finance and Personnel(**4**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Miscellaneous Amendments) (No. 2) Regulations (Northern Ireland) 2006 and come into operation on 1st October 2006.

(2) Regulation 4(a) to (c) (and regulation 3 so far as it relates to it) has effect from 1st June 2006.

(3) Regulation 7 (and regulation 3 so far as it relates to it) has effect from 16th June 2006.

(4) Regulation 8 insofar as it inserts paragraph 5 into Schedule 8 to the 1998 Regulations (and regulation 3 so far as it relates to it) has effect from 1st October 2005.

(5) In these Regulations "the 1998 Regulations" means the Teachers' Pensions Regulations (Northern Ireland) 1998(**5**).

(**1**) As amended by S.I. 1990/1509 (N.I. 13) Article 13(1)
(**2**) As amended by S.I. 1990/1509 (N.I. 13) Article 6(1)
(**3**) S.I. 1972/1073 (N.I. 10)
(**4**) Formerly Department of Finance: see S.I. 1982/338 (N.I. 6) Article 3
(**5**) S.R. 1998 No. 333, as amended by S.R. 2001 No. 149, S.R. 2003 No. 147, S.R. 2005 No. 181, S.R. 2005 No. 495 and S.R. 2006 No. 163

Amendment of Teachers' Superannuation (Additional Voluntary Contributions) Regulations (Northern Ireland) 1996

2. For Regulation 11(1) and (2) of the Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1996(**6**) substitute the following—

"(1) Except as provided in paragraph (2) the Department shall, on application by a person who has ceased to be a contributor by virtue of regulation 7(2)(b) or (c), pay a transfer value representing the value of investments made under regulation 9(1) or 10(2) to any other registered pension scheme in which the person may be participating (provided that the other pension scheme is willing and able to accept such a transfer).

(2) A transfer value shall not however be paid pursuant to paragraph (1)—

(a) in respect of a person who has ceased to be a contributor by virtue of regulation 7(2)(b), if the person ceased to be a contributor before 6th April 2006 and has not become a contributor again since that date; or

(b) in respect of a person who has ceased to be a contributor by virtue of regulation 7(2)(c) and who ceased to be in pensionable employment before 6th April 2006, unless a transfer value is payable in respect of that person under regulation F1 or F1A of the 1998 Regulations.".

Amendment of the Teachers' Superannuation Regulations (Northern Ireland) 1998

3. The 1998 Regulations are amended as follows.

4. In regulation C1—

(a) omit "and" at the end of paragraph (1)(a)(ii) and insert "and" at the end of paragraph (1)(b)(ii);

(b) after paragraph (1)(b)(ii) insert the following sub-paragraph—

"(c) an amount equal to any part of the person's salary which he has given up the right to receive, pursuant to a salary sacrifice arrangement.";

(c) after paragraph (14) insert the following paragraph—

"(15) In this regulation—

"salary sacrifice arrangement" means—

(a) in relation to a person to whom paragraph (1) applies, an arrangement under which the teacher gives up the right to receive part of his gross salary in return for the employer's agreement to provide him with a benefit in kind under any of the following schemes—

(i) a child care voucher or any other child care benefit scheme:

(ii) a cycle or cyclist's safety equipment scheme; or

(iii) a mobile telephone scheme; and

(b) in relation to any other person, an arrangement of the type specified in sub-paragraph (a) in which the employer's agreement is to provide benefits in kind of an identical description to those specified in sub-paragraph (a).".

(d) in paragraph (6) after "reduced" insert "before 1st October 2006".

5. In regulation E4—

(a) in paragraph (4) for "regulation 9" substitute "regulation 9(1)(b)";

(b) omit paragraph (12).

(**6**) S.R. 1996 No. 260, as amended by S.R. 2001 No. 149, S.R. 2003 No. 86, S.R. 2005 No. 495 and S.R. No. 2006 No. 163