STATUTORY RULES OF NORTHERN IRELAND

2006 No. 163

EDUCATION

The Teachers' Superannuation (Miscellaneous Amendments) Regulations (Northern Ireland) 2006

Made - - - -	*29th March 2006*
Coming into operation	*6th April 2006*

The Department of Education makes these Regulations in exercise of the powers conferred by Articles 11(1)(**1**), (2), (3), (3A)(**2**) 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) Regulations (Northern Ireland) 2006 and shall come into operation on 6th April 2006.

(2) In these Regulations—

"the 1996 Regulations" means the Teachers' Superannuation (Additional Voluntary Contributions) Regulations (Northern Ireland) 1996(**5**); and

"the 1998 Regulations" means the Teachers' Superannuation Regulations (Northern Ireland) 1998(**6**).

Amendment of the 1996 Regulations

2. The 1996 Regulations shall be amended in accordance with regulations 3 to 13.

3. In regulation 2—

(**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. 1996 No. 260, as amended by S.R. 2001 No. 149, S.R. 2003 No. 86 and S.R. 2005 No. 495
(**6**) S.R. 1998 No. 333, as amended by S.R. 2001 No. 149, S.R. 2003 No. 147, S.R. 2005 No. 181 and S.R. 2005 No. 495

(a) in paragraph (1)—

(i) after the definition of "tax year", add the following definition—

"the 2004 Act" means the Finance Act 2004(**7**);;

(ii) omit the definition of "approved scheme";

(iii) omit the definition of "free-standing additional voluntary contributions scheme";

(iv) in the definition of "the Index" for "the Central Statistical Office of the Chancellor of the Exchequer" substitute "the Office for National Statistics";

(iv) after the definition of "reckonable service" insert the following definition—

""registered pension scheme" has the same meaning as in section 150(2) of the 2004 Act;"

(vi) omit the definition of "personal pension scheme";

(vii) omit the definition of "retirement benefits scheme";

(viii) omit the definition of "Taxes Act".

4. In regulation 3(2) omit sub-paragraphs (a) and (b).

5. In regulation 8 omit paragraph (3).

6. In regulation 10 for paragraph (1) substitute the following paragraph—

"(1) Where a person in pensionable employment has paid contributions to a registered pension scheme that person, whether or not he becomes a contributor (within the meaning of these Regulations) may give written notice to the Department that he wishes the Department to accept from the trustees or managers of that scheme a transfer value representing the value of the investments from his contributions.".

7. In regulation 11—

(a) for paragraph (1) substitute the following paragraph—

"(1) The Department shall, on application by a person who has ceased to be a contributor by virtue of regulation 7(2)(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).";

(b) at the beginning of paragraph (2) insert "Where the person has ceased to be a contributor before 6th April 2006,".

8. In regulation 12—

(a) in paragraph (1) for "a retirement pension and one or more dependants' pensions" substitute "a retirement pension, one or more dependants' pensions or a lump sum which is a pension commencement lump sum for the purposes of Part 1 of Schedule 29 to the 2004 Act";

(b) in paragraph (5) omit "and" at the end of sub paragraph (d)(iv), insert "and" at the end of sub paragraph (e) and after sub paragraph (e) insert the following sub paragraph—

"(f) whether a pension commencement lump sum is to be paid and if so, the amount of such sum.".

(c) for paragraph (7) substitute the following paragraph—

(**7**) 2004 c. 12

"(7) Subject to paragraphs (9) and (10), upon receipt of an election the Department shall, as soon as is reasonably practicable, realise the investments made under regulation 9(1) or 10(2) and—

(a) out of the amount obtained make any payment of a pension commencement lump sum in accordance with the election, and

(b) apply the balance of the amount obtained to the purchase of a pension policy from an authorised provider chosen by the participator to provide the benefits specified in the election.".

(d) for paragraph (11) substitute the following paragraph—

"(11) The authorised provider may discharge the liability for payment of the benefits under the pension policy by payment of a lump sum representing their capital value if such a lump sum would be a trivial commutation lump sum as defined in paragraph (7) of Schedule 29 of the 2004 Act."

9. In regulation 13A—

(a) insert "and" at the end of sub-paragraph (7)(e) and omit "and" at the end of sub-paragraph (7)(f);

(b) omit sub paragraph (7)(g).

10. Omit regulation 14.

11. In regulation 15(2) for "section 598 of the Taxes Act" substitute "section 205 of the 2004 Act".

12. In regulation 16—

(a) after paragraph (2) insert the following paragraph—

"(2A) Lump sums payable as mentioned in regulation 12(1) shall be paid by the Department to the participator.";

(b) omit paragraphs (3) to (5);

(c) in paragraph (6) for "the Taxes Act" substitute "the 2004 Act";

13. Omit the Schedule.

Amendment of the 1998 Regulations

14. The 1998 Regulations shall be amended in accordance with regulations 15 to 24 .

15. In regulation C10(2), in the definition of "C", and in regulation C11(6) for "section 598 of the Taxes Act" substitute "section 205 of the Finance Act 2004(**8**)".

16. In regulation E4—

(a) for sub-paragraph (7)(b) substitute the following sub-paragraph—

"(b) has attained the age of 55 if he is a post 5th April 2006 entrant or the age of 50 in any other case,";

(b) in sub-paragraph (7)(c) for "has ceased after attaining the age of 50" substitute "has ceased after attaining that age".

(c) after paragraph (7) insert the following paragraphs—

"(7AA) Subject to paragraph (7AB) a person is a post-5th April 2006 entrant if —

(a) he enters pensionable employment for the first time after 5th April 2006,or

(**8**) 2004 c. 12

(b) he enters pensionable employment after 5th April 2006 having previously been in pensionable employment where—

(i) the previous period of pensionable employment ended on or before the 5th April 2006, and

(ii) a cash equivalent transfer value or a transfer value under Part F had been paid in respect of that employment, or the person has been repaid the balance of his contributions relating to that pensionable employment under regulation C9.

(7AB) A person is not however a post-5th April 2006 entrant (even if he falls within paragraph (7AA)) if—

(a) he was in comparable service on or before 5th April 2006, and

(b) neither a cash equivalent transfer value nor a transfer value has been paid in respect of that service (other than a cash equivalent transfer value or a transfer value accepted by the Department) nor has the balance of his contributions relating to that service been repaid.".

17. In regulation E19A—

(a) For paragraphs (1) and (2) substitute the following paragraphs—

"(1) Where a person has become entitled to a retirement pension, and the capital value of that pension and of any benefits that might otherwise have become payable on that person's death would be a trivial commutation lump sum as defined in paragraph 7 of Schedule 29 to the Finance Act 2004, the Department may pay to that person a lump sum representing such capital value.

(2) No payment may be made under paragraph (1) if the pension includes a guaranteed minimum unless the person to whom it is paid has reached state pensionable age or any pension in respect of the guaranteed minimum is otherwise payable."

(b) Omit paragraphs (3) and (5).

18. In regulation E22—

(a) in paragraph (5)—

(i) omit "or" at the end of sub-paragraph (a), and

(ii) omit sub-paragraph (b).

(b) in paragraph (6)(b) after "having attained that age" insert "but not having attained the age of 23";

(c) for paragraph (6)(c) substitute the following paragraph—

"(c) was, at the date of death of the person referred to in paragraph (5), dependent on that person because he was incapacitated.";

(d) after paragraph (10) insert the following paragraphs—

"(11) In relation to—

(a) a child who was entitled to a pension under regulations E24 to E30 on 5th April 2006, and

(b) provision to or for the benefit of a child of a person who was entitled to payment of retirement benefits under regulation E4 on 5th April 2006,

paragraphs (5) and (6) shall have effect with the modifications specified in paragraph (11).

(12) The modifications are—