STATUTORY RULES OF NORTHERN IRELAND

2006 No. 122

POLICE

The Police Service of Northern Ireland Pensions (Pension Sharing) Regulations 2006

Made - - - -	*6th March 2006*
To be laid before Parliament	
Coming into operation	*31st March 2006*

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 25 of the Police (Northern Ireland) Act 1998(**1**), read with Articles 14 and 15 of the Superannuation (Northern Ireland) Order 1972(**2**). In accordance with section 25(8) of that Act he has consulted the Northern Ireland Policing Board and the Police Association. In accordance with section 62(3) of the Police Act 1996(**3**) he has consulted the Police Negotiating Board for the United Kingdom. In accordance with section 72(2A) of the Police (Northern Ireland) Act 1998 he has obtained the consent of Treasury.

Citation and commencement

1. These Regulations may be cited as the Police Service of Northern Ireland Pensions (Pension Sharing) Regulations 2006 and shall come into operation on 31st March 2006 but have effect from 1st December 2000.

Amendment of the Royal Ulster Constabulary Pensions Regulations 1988

2. The Royal Ulster Constabulary Pensions Regulations 1988(**4**) shall be amended in accordance with Schedule 1.

Amendment of the Royal Ulster Constabulary Pensions (Purchase of Increased Benefits) Regulations 1988

3.—(1) Regulation 3 of the Royal Ulster Constabulary Pensions (Purchase of Increased Benefits) Regulations 1988(**5**) (election to purchase increased benefits) shall be amended as follows.

(**1**) 1998 c. 32. Section 25 is amended by section 78(1) of the Police (Northern Ireland) Act 2000 and by section 24(2) of the Police (Northern Ireland) Act 2003
(**2**) S.I. 1972/1073 (N.I. 10)
(**3**) 1996 c. 16
(**4**) S.R. 1988 No. 374. Relevant amendments are made by S.R. 1996 No. 4 and S.R. 1998 No. 240
(**5**) S.R. 1988 No. 379

(2) In paragraph (1) for the words "Subject to paragraph (2)" there shall be substituted the words "Subject to paragraphs (2) and (2A)".

(3) After paragraph (2) there shall be inserted—

"(2A) Subject to paragraph (2B), a pension debit member may not replace any rights debited to him as a consequence of a pension sharing order with any rights which he would not have been able to acquire (in addition to the debited rights) had the order not been made.

(2B) Paragraph (2A) does not apply if and to the extent that regulations made under paragraph 18(10) or (11) of Schedule 10 to the Finance Act 1999(**6**) make provision as a result of which the requirement in section 590(3)(bb) of the Income and Corporation Taxes Act 1988(**7**) has effect in the case of rights under these regulations and the principal regulations with any exception, exclusion or modification permitting a member to replace any rights so debited.".

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

4.—(1) The Royal Ulster Constabulary Pensions (Additional Voluntary Contributions) Regulations 1993(**8**) shall be amended in accordance with Schedule 2.

(2) Except as provided by virtue of that Schedule, those Regulations shall not apply to a person in his capacity as a person entitled to a pension credit under Article 26(1)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999(**9**) or under corresponding Great Britain legislation or a pension credit member (within the meaning of Article 121(1) of the Pensions (Northern Ireland) Order 1995(**10**)).

Amendment of the Royal Ulster Constabulary Reserve (Full-time) Pensions Regulations 1994

5.—(1) The Royal Ulster Constabulary Reserve (Full-time) Pensions Regulations 1994(**11**) shall be amended as follows.

(2) In regulation 3 (application of the Pensions Regulations to reserve members) for the words "and L" there shall be substituted the words ", L and N".

(3) In regulation F7A(**12**) (Board to provide certificate of the amount of pensionable service giving entitlement to pension), at the end of paragraph (2) there shall be added—

", and

(c) whether that reserve member is a pension credit member and, if so, the reduction in his rights by virtue of Article 28 of the 1999 Order.".

Peter Hain
One of Her Majesty's Principal Secretaries of State

Northern Ireland Office
28th February 2006

(**6**) 1999 c. 16
(**7**) 1988 c. 1
(**8**) S.R. 1993 No. 249. Relevant amendments are made by S.R. 2004 No. 31
(**9**) S.I. 1999/3147 (N.I. 11)
(**10**) S.I. 1995/3213 (N.I. 22). The definition of "pension credit member" was inserted by paragraph 50(3) of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999
(**11**) S.R. 1994 No. 197. A relevant amendment is made by S.R. 1997 No. 260
(**12**) Regulation F7A was inserted by S.R. 1994 No. 197 for the Police Service of Northern Ireland Reserve

We consent to the making of these regulations

Vernon Coaker
Dave Watts
Two the Lords Commissioners of Her Majesty's Treasury

6th March 2006

SCHEDULE 1

Regulation 2

AMENDMENTS OF THE ROYAL ULSTER CONSTABULARY PENSIONS REGULATIONS 1988

1. In regulation A9 (aggregate pension contributions for purposes of awards) after paragraph (3) there shall be inserted—

"(4) If the member is a pension debit member, the amount of his aggregate pension contributions under this regulation is reduced by such amount as is assessed in accordance with guidance issued by the Government Actuary.".

2. In regulation B8(1) (commutation of small pensions) after "together with" there shall be inserted "any pension to which he is entitled under regulation N1 (pension credit member's entitlement to pension) and".

3. After regulation B11 the following regulation shall be inserted—

"**Pension debit members**

B12. Where a pension debit member is entitled to an award under regulation B1, B2, B3 or B5—

(a) the award is calculated by reference to the pension debit member's rights under these regulations as reduced by virtue of Article 28 of the 1999 Order and in accordance with such tables and other guidance as are provided for the purpose by the Government Actuary, and

(b) regulations B7 to B10 have effect accordingly.".

4. After regulation C9 the following regulation shall be inserted—

"**Pension debit members**

C10. Where a pension debit member dies leaving a surviving spouse, any award under regulation C1, C4, C5, C6, C7 or C8, and the pension under any of those regulations by reference to which any payment under regulation C9 is made, is calculated by reference to the pension debit member's rights under these Regulations as reduced by virtue of Article 28 of the 1999 Order and in accordance with such tables and other guidance as are provided for the purpose by the Government Actuary.".

5. After regulation D5 the following regulation shall be inserted—

"**Pension debit members**

D6. Where a pension debit member dies leaving a child, any award payable under this Part—

(a) is first calculated as if the pension debit member were not a pension debit member, and

(b) is then subject to any reduction required under Article 28 of the 1999 Order.".

6. After regulation E10 the following regulation shall be inserted—

"**Pension debit members**

E11. Where a pension debit member dies any award in respect of him under this Part is calculated by reference to the member's rights under these Regulations as reduced by virtue

of Article 28 of the 1999 Order and in accordance with such tables and other guidance as are provided for the purpose by the Government Actuary.".

7. In regulation F7A(**13**) (Board to provide certificate of the amount of pensionable service giving entitlement to pension), at the end of paragraph (2) there shall be added—

", and

(c) whether that member is a pension debit member and, if so, the reduction in his rights by virtue of Article 28 of the 1999 Order.".

8. After regulation F9 the following regulation shall be inserted—

"**Prohibition on accepting or paying transfer values for pension credit rights.**

F9A. A transfer value may not be accepted or paid in respect of any pension credit rights.".

9. At the end of regulation K5(1) (forfeiture of pension) there shall be inserted the words "or to a pension payable to a pension credit member under regulation N1 (pension credit member's entitlement to pension)".

10. In regulation L4(1) (payment of awards otherwise than to beneficiary and application of payments) after the word "member" there shall be inserted "or a pension credit member".

11. After Part M there shall be inserted the following Part—

"PART N

Pension Credit Members

Pension credit member's entitlement to pension

N1.—(1) Subject to regulations N2 and N3 (commutation), a pension credit member is entitled to a pension for life which becomes payable—

(a) when he attains normal benefit age, or

(b) if it is later, when the pension sharing order under which he is entitled to the pension credit takes effect.

(2) The pension must be of such an amount that its actuarial value is equal to the member's pension credit, as calculated from tables prepared by the Government Actuary and in accordance with regulations made under paragraph 5(b) of Schedule 5 to the 1999 Order.

Commutation: general provision

N2.—(1) Subject to regulation N3, a pension credit member may opt to commute for a lump sum a portion of the pension (not exceeding one quarter) to which he is entitled under regulation N1—

(a) when he attains normal benefit age, or

(b) if it is later, when the pension sharing order under which he is entitled to the pension credit takes effect.

(**13**) Regulation F7A was inserted by S.R. 1997 No. 259 and amended by S.R. 1998 No. 240