
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 78

The Health and Personal Social Services (Superannuation),
Health and Social Care (Pension Scheme)
(Amendment) Regulations (Northern Ireland) 2012

PART 3

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

9. The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008⁽¹⁾ are amended as provided by regulations 10 to 20.

Amendment of regulation 5

10.—(1) Regulation 5 (Provision of Information relevant for tax purposes)⁽²⁾ is amended as provided by paragraphs (2) and (3).

(2) After paragraph (3) insert—

“(3A) If a person applying for a benefit under this Section of the Scheme intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the 2011 Act, that person must give the Department the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 in respect of that entitlement.”

(3) After paragraph (5) add—

“(6) Paragraph (7) applies to members who are practitioners or non-GP providers.

(7) The members referred to in paragraph (6) shall provide the information required by regulation 15A of the Registered Pension Schemes (Provision of Information) Regulations 2006 in respect of their benefits under the Scheme in a manner prescribed from time to time by the Department.”

Amendment of regulation 6

11. In paragraph 1 of regulation 6 (Interpretation: general)—

(a) after “2008 Section Optant” insert—

““the 2011 Act” means the Finance Act 2011⁽³⁾”;

(1) S.R. 2008 No.256 as amended by S.R. 2009 Nos. 65 and 188; S.R. 2010 Nos. 22, 286 and 420; S.R. 2011 No.256; S.R. 2012 No.42
(2) Regulation 5 was amended by S.R. 2010 No.22 regulation 15
(3) 2011 c.11

(b) in the definition of “corresponding health service scheme”(4) for sub-paragraph (b) substitute—

“(b) a scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald), in the case of a member who entered HSC employment on or before 1st April 2012, and”.

Amendment of regulation 28

12.—(1) Regulation 28 (Contribution rate for members other than non-GP providers)(5) is amended as provided by paragraphs (2) to (4).

(2) For paragraph (2) substitute—

“(2) A member’s contribution rate is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.

Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9%”.

(3) In paragraph (3) for “the relevant table” substitute “the table in paragraph (2)”.

(4) Omit paragraph (5).

Amendment of regulation 29

13. In regulation 29 (Determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP providers)(6) in paragraphs (4) to (17) and in paragraph (21) for “the relevant table in paragraph (4)” in each place substitute “the table in paragraph (2)”.

Amendment of regulation 30

14. In regulation 30 (Contribution rate and determination of pensionable earnings for non-GP providers)(7) for paragraph (14) substitute—

“(14) For the purposes of this regulation, “the relevant table” means—

- (a) in respect of the 2010-2011 and 2011-2012 scheme years, Table 1;
- (b) in respect of the 2012-2013 scheme year, Table 2.

(4) The definition of “corresponding health service scheme” was substituted by [S.R. 2009 No.65](#) regulation 24(b)

(5) Regulation 28 was substituted by [S.R. 2010 No.420](#) regulation 12

(6) Regulation 29 was substituted by [S.R. 2009 No.188](#) regulation 19 and amended by [S.R. 2010 No.420](#) regulation 13(1). Paragraphs (4) to (17) and (21) were amended by [S.R. 2010 No.420](#) regulation 13(3)

(7) Regulation 30 was substituted by [S.R. 2010 No.420](#) regulation 14

Table 1
Scheme years 2010-2011 and 2011-2012

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%

Table 2
Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9%”.

Amendment of regulation 115

15. In regulation 115 (Application of Chapter 8)(8), in paragraph (2)(d) after “employment” insert “commencing on or before 31st March 2012”.

Amendment of regulation 131

16. In regulation 131 (Deduction of tax)(9) after paragraph (8) add—

“(9) Without prejudice to the generality of paragraph (1), a person who—

(a) is liable for an annual allowance charge in accordance with section 237A of the 2004 Act, and

(b) meets the conditions specified in paragraph (1) of section 237B of that Act,

may give notice in writing to the Department specifying that the Department and that person are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that person in accordance with section 237B of the 2004 Act.

(8) Regulation 115 was amended by [S.R. 2010 No.22](#) Schedule 2 Part 1 paragraph 1

(9) Regulation 131 was amended by [S.R. 2010 No.22](#) Schedule 2 Part 1 paragraph and [S.R. 2012 No.42](#) regulation 20

(10) Unless the Department’s liability for an annual allowance charge referred to in paragraph (9) is discharged in accordance with section 237D of the 2004 Act—

- (a) that annual allowance charge will be paid by the Department on behalf of the member, and
- (b) that person’s present or future benefits in respect of which that charge arises shall be adjusted in accordance with section 237E of the 2004 Act and shall be calculated by reference to advice provided by the Scheme Actuary for that purpose.”.

Amendment of regulation 137

17. In paragraph (1) of regulation 137 (Interpretation of Part 3: general)—

- (a) after “2008 Section Optant” insert—
 - ““the 2011 Act” means the Finance Act 2011;”;
- (b) in the definition of “corresponding health service scheme”(10) for sub-paragraph (b) substitute—
 - “(b) a scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald), in the case of a member who entered HSC employment on or before the 1st April 2012, and”.

Amendment of regulation 161

18. In regulation 161 (Member’s contribution rate)(11) for paragraph (17)(12), substitute—

- “(17) For the purposes of this regulation, the “relevant table” means—
 - (a) in respect of the 2010-2011 and the 2011-2012 scheme years, Table 1;
 - (b) in respect of the 2012-2013 scheme year, Table 2.

Table 1

Scheme Years 2010-2011 and 2011-2012

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%

(10) The definition of “corresponding health service scheme” was substituted by [S.R. 2009 No.65](#) regulation 52(b)

(11) Regulation 161 was substituted by [S.R. 2009 No.188](#) regulation 52 and amended by [S.R. 2010 No.420](#) regulation 17

(12) Paragraph (17) was inserted by [S.R. 2010 No.420](#) regulation 17(4)

Table 2
Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9%”.

Amendment of regulation 241

19. In regulation 241 (Application of Chapter 8)(**13**), in paragraph (3)(d) after “employment” insert “commencing on or before 31st March 2012”.

Amendment of regulation 255

20. In regulation 255 (Deduction of tax)(**14**) after paragraph (8) add—

“(9) Without prejudice to the generality of paragraph (1), a person who—

(a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act, and

(b) meets the conditions specified in paragraph (1) of section 237B of that Act,

may give notice in writing to the Department specifying that the Department and that person are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that person in accordance with section 237B of the 2004 Act.

(10) Unless the Department’s liability for an annual allowance charge referred to in paragraph (9) is discharged in accordance with section 237D of the 2004 Act—

(a) that annual allowance charge will be paid by the Department on behalf of the member, and

(b) that person’s present or future benefits in respect of which that charge arises shall be adjusted in accordance with section 237E of the 2004 Act and shall be calculated by reference to advice provided by the Scheme Actuary for that purpose.”.

(13) Regulation 241 was amended by [S.R. 2010 No.22](#) Schedule 2 Part 1 paragraph 1

(14) Regulation 255 was amended by [S.R. 2010 No.22](#) Schedule 2 Part 1 paragraph 1 and by [S.R. 2012 No.42](#) regulation 29