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STATUTORY RULES OF NORTHERN IRELAND

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**2014 No. 188**

The Local Government Pension Scheme  
Regulations (Northern Ireland) 2014

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

BENEFITS

**Commutation and small pensions**

**35.**—(1) Any authorised payments within the meaning of section 164 (authorised member payments) of the 2004 Finance Act listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of that Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of that Act; or
- (c) a commutation payment under regulations 6 (payment after relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009<sup>(1)</sup>.

(2) Any payment under paragraph (1) shall be calculated in accordance with actuarial guidance issued by the Department.

(3) If a member receives a payment under this regulation, any pension account relating to that payment shall be closed and the member is entitled to no further benefits in relation to that pension account and no survivor benefits are subsequently payable upon the death of the member.

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<sup>(1)</sup> S.I. 2009/1171; regulations 11 and 12 were amended by S.I. 2011/1751