
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 121

The Health and Personal Social Services (Superannuation Scheme, Additional Voluntary Contributions and Injury Benefits), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2015

PART 3

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

General

16. The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008⁽¹⁾ are amended as provided by regulations 17 to 41.

Amendment of regulation 5

17. After paragraph (3A)(2) of regulation 5 (Provision of information relevant for tax purposes), insert—

“(3B) If a person claiming a benefit under these Regulations intends to rely on entitlement to individual protection against a lifetime allowance charge in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014, that person must give to the scheme administrator the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014 in respect of that entitlement.”.

Amendment of regulation 6

18.—(1) Paragraph (1) of regulation 6 (Interpretation) is amended as provided by paragraphs (2) to (5).

(2) After the definition of “2011 Act” insert—

““the 2014 Act” means the Public Service Pensions Act (Northern Ireland) 2014⁽³⁾;

“the 2015 Scheme” means the scheme as set out in the Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015⁽⁴⁾.”.

(3) At the appropriate place in alphabetical order insert—

(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 Nos.42 and 78](#); [S.R. 2013 Nos.40, 73, 247 and 259](#) and [S.R. 2014 Nos.59 and S.R. 2015 Nos.56 and 122](#)

(2) Paragraph (3A) was inserted by [S.R. 2012 No.78](#), regulation 10(2) and amended by [S.R. 2014 No.225](#), regulation 9

(3) [2014 c.2 \(N.I.\)](#)

(4) [S.R. 2015 No.120](#)

““consumer prices index” means the all items consumer prices index published by the Statistics Board of the UK Statistics Authority for the month of February immediately preceding a relevant year;”.

(4) For the definition of “registered medical practitioner”(5), substitute—

““registered medical practitioner” means a fully registered medical practitioner within the meaning given in section 55 of the Medical Act 1983(6);”.

Amendment of regulation 13

19. After sub-paragraph (a) of paragraph (3) of regulation 13 (Meaning of “pensionable pay”), insert—

“(aa) pay awards and pay increases that are expressed by the Department to be non-consolidated.”.

New regulation 17A

20. After regulation 17 (Restriction on pensionable pay used for calculating benefits in respect of capped transferred-in service), insert—

“Restriction of reckonable pay where the Department considers the amount is inordinate

17A.—(1) Where, having regard to the matters referred to in paragraph (2), the Department considers that the amount which would otherwise constitute the member’s interim reckonable pay for the purposes of regulation 15 is inordinate, the Department may, determine what the amount of a member’s interim reckonable pay is to be and the date from which any change in the amount of that pay as a result of that determination is to take effect.

(2) Those matters are—

- (a) any variations in the level of the member’s pensionable pay during a period not exceeding ten years and ending with the earlier of the date the member ceases to be in pensionable employment or the date the member dies;
- (b) the general level of pensionable pay pertaining in HSC employment for members of the same or an equivalent grade or post during the period under consideration for the purposes of paragraph (a);
- (c) promotion and re-grading prospects in HSC employment for members of the same or an equivalent grade or post during the period under consideration for the purposes of paragraph (a);
- (d) any other matters the Department considers relevant.

(3) Where the Department determines the amount of a member’s interim pensionable pay pursuant to paragraph (1)—

- (a) the difference between the amount which would, but for the determination pursuant to paragraph (1), be the member’s interim reckonable pay and the amount so determined pursuant to that paragraph and adjusted for the purposes of regulation 16, must be ignored for the purposes of this regulation (“the ignored amount”);

(5) The definition of registered medical practitioner was inserted by [S.R. 2010 No.286](#) regulation 17(d)

(6) [1983 c.54](#)

- (b) any contributions referable to the ignored amount and paid by the member pursuant to regulation 27 must, net of any tax payable, be refunded to that member;
- (c) any contributions referable to the ignored amount and paid by the employing authority pursuant to regulation 31 are to be refunded to that employing authority.”.

Amendment of regulation 22

21. In sub-paragraph (b) of paragraph (2) of regulation 22 (Restrictions on eligibility: general)(7), after “person” insert “or that person became an active member of this Section of the Scheme before reaching normal benefit age for the purposes of the 1995 Section”.

Amendment of regulation 28

22.—(1) Regulation 28 (Contribution rate for members other than non-GP providers)(8), is amended as provided by paragraphs (2) and (3).

(2) For paragraph (2), substitute—

“(2) A member’s contribution rate for each of the scheme years 2015-2016 to 2018-2019 inclusive 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.

Table: Scheme Years 2015-2016 to 2018-2019

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,485	9.3%
£47,486 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

(3) Omit paragraph (2A).

Amendment of regulation 29

23. In paragraphs (16), (17) and (21) of regulation 29 (Determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP providers)(9), for “paragraph (2A)” substitute “paragraph (2)”.

(7) Regulation 22 as amended by [S.R. 2009 No.65](#) regulation 30; [S.R. 2010 No.22](#) regulation 22 and [S.R. 2010 No.286](#) regulation 21

(8) Regulation 28 was substituted by [S.R. 2010 No.420](#), regulation 12 and amended by [S.R. 2012 No.78](#), regulation 12; [S.R. 2013 No.40](#), regulation 12; [S.R. 2013 No.73](#), regulation 12; [S.R. 2013 No.247](#), regulation 6; [S.R. 2014 No.59](#), regulation 6 and [S.R. 2015 No.56](#) regulation 6

(9) In respect of paragraphs (16), (17) and (21), the last relevant amending rule is [S.R. 2013 No.247](#), regulations 6 and 7

Amendment of regulation 30

24. For paragraph (14) of regulation 30 (Contribution rate and determination of pensionable earnings for non-GP providers)(10), substitute—

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

- (a) in respect of the 2014-2015 scheme year, Table 1;
- (b) in respect of the 2015-2016 to 2018-2019 scheme years, Table 2.

Table 1

Scheme Year 2014-15

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

Table 2

Scheme Years 2015-2016 to 2018-2019

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

Amendment of regulation 31

25. In paragraph (4) of regulation 31 (Contributions by employing authorities: general), for “13.3% substitute “16.3%”.

(10) Paragraph 14 was substituted [S.R. 2014 No.59](#), regulation 7 and amended by [S.R. 2015 No.56](#), regulation 7

Amendment of regulation 55

26.—(1) Regulation 55 (Early retirement on termination of employment by employing authority)(11) is amended as provided by paragraphs (2) and (3).

(2) In paragraph (3), after “to it” insert “: this is subject to paragraph (3A)”.

(3) After paragraph (3), insert—

“(3A) A member who satisfies the conditions of this regulation is not entitled to a pension under this regulation if the Department, after consultation with the scheme actuary, decides that the amount of the pension would be less than the amount of the guaranteed minimum pension to which the member is entitled.”.

Amendment of regulation 71

27. In paragraph (2) of regulation 71 (Amount of pensions under regulation 67: deferred members), omit from “whose” to “last day of pensionable service”.

Amendment of regulation 93

28. In sub-paragraph (a) of paragraph (3)(12) of regulation 93 (Introduction: rights to transfer value payment), for “section 89(1)(a)” substitute “section 89”.

Amendment of regulation 96

29. In paragraph (6) of regulation 96 (Applications for transfer value payments: time limits), for “does not fall within regulation 45(2)” substitute “falls within regulation 93(4)”.

Amendment of regulation 97

30.—(1) Regulation 97 (Ways in which transfer value payments may be applied) is amended as provided by paragraphs (2) and (3).

(2) In paragraph (1), for “A member” substitute “If Chapter IV of Part IV of the 1993 Act applies to a member, that member”.

(3) For paragraph (2), substitute—

“(2) In any other case, a member may only require the Department to apply the guaranteed equivalent transfer value payment in one or more of the ways permitted under section 97AE of the 1993 Act(13).”.

New regulation 108B

31. After regulation 108A (Transfers across from the 1995 section), insert—

“Right to transfer a deferred pension to the 2015 Scheme

108B.—(1) An active member of the 2015 Scheme who meets both condition A and one of either condition B or condition C, may require the Department to use the cash equivalent of the member’s rights under this Section of the scheme to acquire rights in the 2015 Scheme: this is subject to the following provisions of this regulation.

(2) Condition A is that the member—

(11) Regulation 55 as amended by [S.R. 2008 No.188](#), regulation 28; [S.R. 2013 No.40](#), regulation 13 and [S.R. 2013 No.259](#), regulation 25

(12) Paragraph (3) was amended by [S.R. 2010 No.22](#) regulation 105

(13) Section 97AE was inserted by Article 241 of the [Pension \(Northern Ireland\) Order 2005 \(S.I. 2005 No.255 \(N.I. 1\)\)](#)

- (a) is a deferred member of this Section of the Scheme, and
 - (b) became an active member of the 2015 Scheme before attaining the age of 65.
- (3) Condition B is that the member has a break in pensionable employment for any one period of more than five years beginning with the day immediately following the cessation of the pensionable service in respect of which that person is a deferred member of this Section of the Scheme and ending on the day immediately before the person became an active member of the 2015 Scheme in accordance with paragraph (2)(b).
- (4) Condition C is that the member—
- (a) has a break in active membership of the 2015 Scheme for any one period of more than five years which is the first break of such a period since that membership commenced, and
 - (b) has not previously had a break in pensionable employment before becoming an active member of the 2015 Scheme which would satisfy condition B.
- (5) For the purposes of paragraphs (3) and (4) any break in active membership of this Section of the Scheme where the member was in pensionable public service as defined in paragraph 3(2) of Schedule 7 to the 2014 Act is to be disregarded.
- (6) The Department shall provide a member to whom this regulation applies with a statement of the amount of the cash equivalent of the member's benefits accrued in accordance with these Regulations at the guarantee date ("a statement of entitlement").
- (7) In this regulation "the guarantee date" means any date that falls within the required period and is—
- (a) chosen by the Department,
 - (b) specified in the statement of entitlement, and
 - (c) within the period of 10 days ending with the date on which the member is provided with the statement of entitlement.
- (8) In counting the period of 10 days referred to in paragraph (7)(c), Saturdays, Sundays, Christmas Day, New Year's Day and Good Friday are excluded.
- (9) In paragraph (7), "the required period" means—
- (a) the period of three months beginning with the date that the Department receives notification from the member's employing authority that the member has joined the 2015 Scheme; or
 - (b) such longer period beginning with that date (but not exceeding six months) as may be reasonably required if, for reasons beyond the control of the Department, the requisite information cannot be obtained to calculate the amount of the cash equivalent.
- (10) Subject to paragraphs (11) to (13), the member's guaranteed cash equivalent shall be equal to the capitalised value of all of the member's rights to benefits accrued under these Regulations and any associated rights under Part I of the Pensions (Increase) Act (Northern Ireland) 1971⁽¹⁴⁾.
- (11) The Department shall—
- (a) take advice from the Scheme Actuary before determining the factors to be used in the calculation of the member's guaranteed cash equivalent, and

⁽¹⁴⁾ 1971 c.35 (N.I.)

- (a) calculate and verify the amount of the guaranteed cash equivalent in accordance with the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996(15).
- (12) A member's cash equivalent will be at least equal to the amount of any transfer payments accepted in respect of the member under regulation 102 (which deals with the crediting of additional service upon transfer), plus the amount of the member's contributions to this section of the scheme.
- (13) A member who has received a statement of entitlement in accordance with paragraph (6) may apply to the Department for the cash equivalent of the member's rights under this section of the scheme to be used to acquire rights under the 2015 Scheme.
- (14) An application under this regulation must be made in respect of each and every portion of the cash equivalent and is—
 - (a) to be made in writing on the form provided for this purpose by the Department;
 - (b) to be made before the end of the period of three months beginning with the guarantee date;
 - (c) irrevocable.
- (15) On the making of such an application—
 - (a) member becomes entitled to be credited with an increase to the member's pensionable earnings and a period of pensionable service in the 2015 Scheme in respect of the cash equivalent value of the member's benefits under this section of the scheme calculated in accordance with regulation 144 of the 2015 Scheme, and
 - (b) the member's rights under this section of the scheme are extinguished on the day that the member is credited with an increase to the member's pensionable earnings and a period of pensionable service in accordance with regulation 144 of the 2015 Scheme.
- (16) A member's right to require the Department to use the cash equivalent of the member's rights in the way referred to in paragraph (1) may only be exercised once.”.

New regulation 132A

32. After regulation 132 (Interest on late payment of benefits and refunds of contributions), insert—

“Interest and Administration Charges: Late paid contributions

132A.—(1) For the purposes of this regulation, where an employing authority fails to pay, by the dates therein specified, contributions it is required to pay under any or all of regulations 27, 30, 31, 32, 34, 36, or 37 there is a chargeable event.

(2) Where there is a chargeable event, the Department may determine what amount of contributions are unpaid having regard to—

- (a) the amount of contributions historically paid at a chargeable event by that employing authority;
- (b) any reasons or explanation provided by the employing authority for the change in the amount of contributions (if any) it has paid at such an event;
- (c) any other factors that the Department considers relevant.

(3) Where there is a chargeable event, the employing authority is liable to pay standard rate interest on the amount of unpaid contributions constituting that event and an administration charge in respect of each such event.

(4) Where the Department becomes aware of a chargeable event, the Department shall give the employing authority a written notice specifying—

- (a) the date of the chargeable event;
- (b) the amount of unpaid contributions determined under paragraph (2);
- (c) the amount of interest at the standard rate payable in respect of that event;
- (d) the amount of administration charge payable in respect of it;
- (e) that payment of the amounts referred to in paragraphs (c) and (d) is to be made within 1 month of the date of the notice and that failure to do so incurs further interest and administration charges.

(5) Any amount payable by way of interest or payable by way of an administration charge is to be paid as single lump sum unless the Department considers the case to be exceptional and considers it appropriate for all, or part, of such an amount to be paid over a period and by a number of instalments, determined by the Department.

(6) Where the Department considers the case to be exceptional, nothing in the preceding paragraphs prevents the Department from waiving all or any part of the amount of interest, or all or any administration charges, payable.

(7) In the case of arrears in respect of the scheme year 2015-16 and subsequent years, the standard rate of interest is the aggregate of the percentage (if any) by which the consumer prices index for the February before the scheme year in which the chargeable event arose is higher than it was for the previous February plus 3%, compounded at annual intervals.

(8) The administration charge in respect of arrears in respect of the scheme year 2015-2016 and subsequent years is £75.

(9) In any particular case the Department may direct that, for the purposes of this regulation, “employing authority” includes one or more of, a successor, transmittee or assignee of an employing authority’s business or functions.”.

Amendment of regulation 137

33.—(1) Regulation 137 (Interpretation) is amended as provided by paragraphs (2) and (3).

(2) After the definition of “the 2011 Act” insert—

““the 2014 Act” means the Public Service Pensions Act (Northern Ireland) 2014⁽¹⁶⁾;

“the 2015 Scheme” means the scheme as set out in the Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015⁽¹⁷⁾.”.

(3) For the definition of “registered medical practitioner”⁽¹⁸⁾, substitute—

““registered medical practitioner” means a fully registered medical practitioner within the meaning given in section 55 of the Medical Act 1983⁽¹⁹⁾.”.

⁽¹⁶⁾ 2014 c.2 (N.I.)

⁽¹⁷⁾ S.R. 2015 No.120

⁽¹⁸⁾ The definition of registered medical practitioner was inserted by S.R. 2010 No.286 regulation 35

⁽¹⁹⁾ 1983 c.54

Amendment of regulation 154

34. In sub-paragraph (b) of paragraph (1) of regulation 154 (Restrictions on eligibility: general) after “person” insert “or that person became an active member of this Section of the Scheme before reaching normal benefit age for the purposes of the 1995 Section”.

Amendment of regulation 161

35. In regulation 161 (Members’ contribution rate), for paragraph (17)(20) substitute—

“(17) For the purposes of this paragraph, the “relevant table” means—

- (a) in respect of the 2014-2015 scheme year, Table 1;
- (b) in respect of the 2015-2016 to 2018-2019 scheme years, Table 2.

Table 1

Scheme Year 2014-15

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

Table 2

Scheme Years 2015-2016 to 2018-2019

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

(20) Paragraph (17) was substituted by [S.R. 2014 No.59](#), regulation 8 and amended by [S.R. 2015 No.56](#) regulation 8

Amendment of regulation 162

36. In paragraph (5) of regulation 162 (Contributions by employing authorities: general), for “13.3%” substitute “16.3%”.

Amendment of regulation 220

37.—(1) In sub-paragraph (a) of paragraph (3) of regulation 220 (Introduction: rights to transfer payment), for “section 89(1)(a)” substitute “section 89”.

Amendment of regulation 223

38. In paragraph (6) of regulation 223 (Applications for transfer value payments: time limits), for “does not fall within regulation 176(2)” substitute “falls within regulation 220(4)”.

Amendment of regulation 224

39.—(1) Regulation 224 (Ways in which transfer value payments may be applied) is amended as provided by paragraphs (2) and (3).

(2) In paragraph (1), for “A member” substitute “If Chapter IV of Part IV of the 1993 Act applies to a member, that member”.

(3) For paragraph (2), substitute—

“(2) In any other case, a member may only require the Department to apply the guaranteed equivalent transfer value payment in one or more of the ways permitted under section 97AE of the 1993 Act.”.

New regulation 235B

40. After regulation 235A (Transfers across from the 1995 Section), insert—

“Right to transfer a deferred pension to the 2015 Scheme

235B.—(1) An active member of the 2015 Scheme who meets both condition A and one of either condition B or condition C, may require the Department to use the cash equivalent of the member’s rights under this section of the scheme to acquire rights in the 2015 Scheme: this is subject to the following provisions of this regulation.

(2) Condition A is that the member—

(a) is a deferred member of this Section of the Scheme, and

(b) became an active member of the 2015 Scheme before attaining the age of 65.

(3) Condition B is that the member has a break in pensionable employment for any one period of more than five years beginning with the day immediately following the cessation of the pensionable service in respect of which that person is a deferred member of this section of the scheme and ending on the day immediately before the person became an active member of the 2015 Scheme in accordance with paragraph (2)(b).

(4) Condition C is that the member—

(a) has a break in active membership of the 2015 Scheme for any one period of more than five years which is the first break of such a period since that membership commenced, and

(b) has not previously had a break in pensionable employment before becoming an active member of the 2015 Scheme which would satisfy condition B.

(5) For the purposes of paragraphs (3) and (4) any break in active membership of this section of the scheme where the member was in pensionable public service as defined in paragraph 3(2) of Schedule 7 to the 2014 Act is to be disregarded.

(6) The Department shall provide a member to whom this regulation applies with a statement of the amount of the cash equivalent of the member's benefits accrued in accordance with these Regulations at the guarantee date ("a statement of entitlement").

(7) In this regulation "the guarantee date" means any date that falls within the required period and is—

- (a) chosen by the Department,
- (b) specified in the statement of entitlement, and
- (c) within the period of 10 days ending with the date on which the member is provided with the statement of entitlement.

(8) In counting the period of 10 days referred to in paragraph (7)(c), Saturdays, Sundays, Christmas Day, New Year's Day and Good Friday are excluded.

(9) In paragraph (7), "the required period" means—

- (a) the period of three months beginning with the date that the Department receives notification from the member's employing authority that the member has joined the 2015 Scheme; or
- (b) such longer period beginning with that date (but not exceeding six months) as may be reasonably required if, for reasons beyond the control of the Department, the requisite information cannot be obtained to calculate the amount of the cash equivalent.

(10) Subject to paragraphs (11) to (13), the member's guaranteed cash equivalent shall be equal to the capitalised value of all of the member's rights to benefits accrued under these Regulations and any associated rights under Part I of the Pensions (Increase) Act (Northern Ireland) 1971⁽²¹⁾.

(11) The Department shall—

- (a) take advice from the Scheme Actuary before determining the factors to be used in the calculation of the member's guaranteed cash equivalent, and
- (b) calculate and verify the amount of the guaranteed cash equivalent in accordance with the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996⁽²²⁾.

(12) A member's cash equivalent will be at least equal to the amount of any transfer payments accepted in respect of the member under regulation 229 (which deals with the crediting of additional service upon transfer), plus the amount of the member's contributions to this section of the scheme.

(13) A member who has received a statement of entitlement in accordance with paragraph (6) may apply to the Department for the cash equivalent of the member's rights under this section of the scheme to be used to acquire rights under the 2015 Scheme.

(14) An application under this regulation must be made in respect of each and every portion of the cash equivalent and is—

- (a) to be made in writing on the form provided for this purpose by the Department;
- (b) to be made before the end of the period of three months beginning with the guarantee date;

(21) 1971 c.35 (N.I.)

(22) 1996 No.619

- (c) irrevocable.
- (15) On the making of such an application—
 - (a) member becomes entitled to be credited with an increase to the member’s pensionable earnings and a period of pensionable service in the 2015 Scheme in respect of the cash equivalent value of the member’s benefits under this section of the scheme calculated in accordance with regulation 144 of the 2015 Scheme, and
 - (b) the member’s rights under this section of the scheme are extinguished on the day that the member is credited with an increase to the member’s pensionable earnings and a period of pensionable service in accordance with regulation 144 of the 2015 Scheme.
- (16) A member’s right to require the Department to use the cash equivalent of the member’s rights in the way referred to in paragraph (1) may only be exercised once.”.

New regulation 256A

41. After regulation 256 (Interest on late payment of benefits and refunds of contributions), insert—

“Interest and Administration Charges: Late paid contributions

256A.—(1) For the purposes of this regulation, where an employing authority fails to pay, by the dates therein specified, contributions it is required to pay under any or all of regulations 160, 162, 164, 165, 167 or 168 there is a chargeable event.

(2) Where there is a chargeable event, the Department may determine by the Department what amount of contributions are unpaid having regard to—

- (a) the amount of contributions historically paid at a chargeable event by that employing authority;
- (b) any reasons or explanation provided by the employing authority for the change in the amount of contributions if any it has paid at such an event;
- (c) any other factors that the Department considers relevant.

(3) Where there is a chargeable event, the employing authority is liable to pay standard rate interest on the amount of unpaid contributions constituting that event and an administration charge in respect of each such event.

(4) Where the Department becomes aware of a chargeable event, the Department shall give the employing authority a written notice specifying—

- (a) the date of the chargeable event;
- (b) the amount of unpaid contributions determined under paragraph (2) constituting each such chargeable event;
- (c) the amount of interest at the standard rate payable in respect of each of those events;
- (d) the amount of administration charge payable in respect of that event;
- (e) that payment of the amounts referred to in paragraphs (c) and (d) is to be made within 1 month of the date of the notice and that failure to do so incurs further interest and administration charges.

(5) Any amount payable by way of interest or payable by way of an administration charge is to be paid as a single lump sum unless the Department considers the case to be exceptional and considers it appropriate for all, or part, of such an amount to be paid over a period and by a number of instalments, determined by the Department.

(6) Where the Department considers the case to be exceptional, nothing in the preceding paragraphs prevents the Department from waiving all or any part of the amount of interest, or all or any administration charges, payable.

(7) In the case of arrears in respect of the scheme year 2015-16 and subsequent years, the standard rate of interest is the aggregate of the percentage (if any) by which the consumer prices index for the February before the scheme year in which the chargeable event arose is higher than it was for the previous February plus 3%, compounded at annual intervals.

(8) The administration charge in respect of arrears in respect of the scheme year 2015-2016 and subsequent years is £75.

(9) In any particular case the Department may direct that, for the purposes of this regulation, “employing authority” includes one or more of, a successor, transmittee or assignee of an employing authority’s business or functions.”.