
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 177

**Local Government Pension Scheme
Regulations (Northern Ireland) 2000**

Part C

Members' Contributions

AVCs

Additional voluntary contributions

C24.—(1) Subject to regulation C26, a member may at any time elect to pay contributions under this regulation in addition to those provided for by the previous regulations in this Part.

(2) Schedule C3 shall have effect—

- (a) in relation to such an election and in relation to contributions payable under this regulation; and
- (b) in relation to receipt of a transfer value in respect of an additional voluntary contributions provision or an additional voluntary contributions scheme (so far as permitted by regulation K14(2)(b)).

(3) In these regulations—

“additional voluntary contributions provision” means a provision of an occupational pension scheme approved by the Commissioners of Inland Revenue under section 591 of the Income and Corporation Taxes Act 1988(1) (which provides for the payment by employees of voluntary contributions);

“additional voluntary contributions scheme” means a scheme approved by the Commissioners of Inland Revenue under that section, to which an employer is not a contributor and which provides benefits additional to those provided by an occupational pension scheme.

(1) 1988 c. 1; section 591 was amended by the Finance Act 1988 (c. 39), section 146, Schedule 13, Part 1, paragraphs 1, 6, and the Finance Act 1994 (c. 9), sections 107, 258, Schedule 26, Part V