STATUTORY RULES OF NORTHERN IRELAND

2005 No. 154

The Health and Personal Social Services (Superannuation) (Additional Voluntary Contributions) (Amendment) Regulations (Northern Ireland) 2005

Substitution of regulation 10 of the principal Regulations

6. For regulation 10 (Outward transfers) there shall be substituted the following regulation –

"**10.**—(1) Subject to paragraphs (4) to (7), the Department shall as soon as is reasonably practicable after having received a notice in writing from an eligible person requesting a transfer of the value of that person's investments made in relation to that person under regulation 7(1), 8(2) or as the case may be, 9(4) pay a transfer value representing the value of all such investments at that person's option –

(a) where that person has left superannuable employment, to one of the schemes specified in paragraph (2) in which that person may be participating; or

(b) where that person remains in superannuable employment, to the scheme specified in paragraph (3).

(2) The schemes specified in this paragraph are –

(a) an approved scheme which provides additional benefits by virtue of additional voluntary contributions but does not fall within section 591(2)(h) of the Taxes Act (discretionary approval);

(b) a personal pension scheme, including a personal pension scheme which is a stakeholder pension scheme under Part II of the Welfare Reform and Pensions (Northern Ireland) Order 1999(**1**); and

(c) an occupational pension scheme which is a stakeholder pension scheme under Part II of the Welfare Reform and Pensions (Northern Ireland) Order 1999; and

(d) any other arrangement which has been approved by the Board of the Inland Revenue to accept transfer payments, provided that the transfer value shall not be used to purchase benefits in the form of a tax free lump sum.

(3) The scheme specified in this paragraph is a free-standing additional voluntary contribution scheme.

(4) Where the Department is required under paragraph (1) to make a transfer payment in circumstances where a transfer payment in respect of an eligible person is also provided and used in accordance with regulation 53 of the 1995 Regulations (Member's right to transfer or buy-out) he shall do so in accordance with the time limits specified in regulation 56 of the 1995 Regulations (Time limit for doing what member requires), as if any reference in that regulation to an application were a reference to the notice referred to in paragraph (1).

(5) In any case where the Department has directed under regulation 20 (Loss of rights to benefit) that all or part of any eligible person's rights to benefit under these Regulations

(**1**) S.I. 1999/3147 (N.I. 11)

are to be forfeited the cash equivalent payable in respect of that person shall be reduced by the capitalised value of the rights which are to be forfeited.

(6) If disciplinary or court proceedings are commenced against the eligible person within 12 months after leaving superannuable service and it appears to the Department that the proceedings may lead to all or part of that person's rights to benefits being forfeited in accordance with regulation 20, the Department may defer doing what is needed to carry out what that person requires until the date 3 months after the conclusion of those proceedings (including proceedings on appeal) where that date is later than the date which would otherwise apply by virtue of paragraph (4).

(7) Where the Department has done what is needed to carry out what the eligible person requires under this regulation, the Department shall be discharged from any obligation under regulation 15 (Payments by the Department) to or in respect of that person.

(8) In this regulation "eligible person" means a person –

(a) who is a contributor; and

(b) either –

(i) who has not attained the age of 60 years on or before the date the notice referred to in paragraph (1) is received by the Department; or

(ii) to whom regulation 58(**2**) of the 1995 Regulations (Special terms for transfers out) applies.".

(**2**) Regulation 58 was substituted by regulation 6 of S.R. 2004 No. 103