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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 125**

**PENSIONS**

**The Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) (Amendment) Regulations 2006**

*Made - - - - 1st March 2006*

*To be laid before Parliament*

*Coming into operation 6th April 2006*

The Lord Chancellor, in exercise of the powers conferred on him by section 10(8) of, and Schedule 3 to the Administration of Justice Act 1973<sup>(1)</sup> and now vested in him by Article 3(1) of, and Schedule 2 to the Northern Ireland (Modification of Enactments — No. 1) Order 1973<sup>(2)</sup>, and with the concurrence of the Treasury<sup>(3)</sup>, makes the following Regulations:

**Citation and Commencement**

1. These Regulations may be cited as the Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) (Amendment) Regulations 2006 and come into operation on 6th April 2006.

**Amendments to the Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) Regulations 1987<sup>(4)</sup>**

2. The Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) Regulations 1987 are amended as follows.

3.—(1) In regulation 8(2) (Election to make periodical payments), in sub-paragraph (a), for “4 per cent.”, substitute “2.4%”.

(2) In regulation 8(2), in sub-paragraph (b), for “3 per cent.”, substitute “1.8%”.

(3) For regulation 8(4) substitute—

“(4) Subject to paragraphs (7) and (8), an election made under this regulation shall be irrevocable.”

(4) After regulation 8(6) insert—

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(1) 1973 c. 15; section 10 was amended by Section 36 and Schedule 4 to the Judicial Pensions Act 1981 (c. 20) and paragraph 10(1) of Schedule 8 to the Judicial Pensions and Retirement Act 1993 (c. 8).

(2) S.I. 1973/2163.

(3) Transferred from the Minister for the Civil Service by S.I. 1981/1670.

(4) S.R. 1987/101, to which there are amendments not relevant to these Regulations.

“(7) An office-holder who ceases to be married after having made an election under this regulation may revoke his election by notice in writing to the responsible authority not later than six months after his so ceasing.

(8) Without prejudice to paragraph (7), an office-holder who is making periodical payments may on a single occasion and regardless of his marital status revoke his election to pay periodical payments by notifying the responsible authority in writing that he wishes to do so.

(9) A revocation made under paragraph (7) or (8) shall not prevent an office-holder subsequently electing to make periodical payments in accordance with paragraph (3).”

4. For regulation 9(2) (Additional payments for back service), substitute—

“(2) An office-holder who has back service and who elects to make periodical payments at the standard rate may also elect to make, in respect of that back service, additional payments at the following rates—

- (a) if he is serving in a 15 year office, 2.4%, 4.8%, 6.6% or a higher percentage, being a multiple of the standard rate;
- (b) if he is serving in a 20 year office, 1.8%, 3.6%, 5.4%, 7.2% or a higher percentage being a multiple of the standard rate.”

5. In regulation 10(4) (Method of payment), for the words “15 per cent. of the”, substitute “the total”.

6. Regulation 13(2) (Refunds of periodical payments) is revoked.

Dated 1st March 2006

*Falconer of Thoroton, C.*  
Lord Chancellor

Dated 13th March 2006

*Dave Watts*  
*Vernon Coaker*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

These Regulations amend the percentage of salary that is to form the rate of member contributions toward survivor benefits under the County Courts Act (Northern Ireland) 1959 and the Resident Magistrates' Pension Act (Northern Ireland) 1960. They allow members of schemes under those Acts to make additional contributions toward such benefits in respect of past service at a higher rate than at present, up to the maximum of their total salary in any financial year. Members of a scheme under the 1959 Act or 1960 Act are afforded an additional opportunity to cease paying contributions from salary. The Regulations also revoke provisions relating to the taxation of refunded contributions, in accordance with changes to income taxation under the Finance Act 2004.