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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 260**

**LANDS TRIBUNAL**

**Lands Tribunal (Superannuation)  
(Amendment) Order (Northern Ireland) 2006**

*Made - - - - - 12th June 2006  
To be laid before Parliament under paragraph 7(3) of  
the Schedule to the Northern Ireland Act 2000*

*Coming into operation 4th July 2006*

The Department of Finance and Personnel in exercise of the powers conferred on it by section 2(5) of the Lands Tribunal and Compensation Act (Northern Ireland) 1964(1) and now vested in it(2) makes the following Order:

**Citation and commencement**

1. This Order may be cited as Lands Tribunal (Superannuation) (Amendment) Order (Northern Ireland) 2006 and shall come into operation on 4th July 2006.

**Amendments to the Lands Tribunal (Superannuation) Order (Northern Ireland) 1976**

2.—(1) The Schedule to the Lands Tribunal (Superannuation) Order (Northern Ireland) 1976(3) shall be amended in accordance with paragraphs (2) to (4).

(2) In paragraph 2—

(a) for sub-paragraph (3), there shall be substituted—

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

(b) after sub-paragraph (6), there shall be inserted—

“(7) A member who ceases to be married after having made an election under this paragraph may revoke his election by notice in writing to the Department of Finance and Personnel not later than six months after his so ceasing.

(8) Without prejudice to sub-paragraph (7), a member who is making periodical payments may on a single occasion and regardless of his marital status revoke his

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(1) 1964 c. 29 (N.I.)

(2) See paragraph 8(1)(c) of Schedule 12 to the Northern Ireland Act 1998 and Article 4 of the Northern Ireland Act 1998 (Modification of Enactments) Order 2002 (S.I.2002/2843)

(3) S.R. 1976 No. 46

election to pay periodical payments by notifying the Department of Finance and Personnel in writing that he wishes to do so.

(9) A revocation made under sub-paragraph (7) or (8) shall not prevent a member subsequently electing to make periodical payments in accordance with sub-paragraph (1).”

(3) In paragraph 3—

(a) in sub-paragraph (2), for “3%”, there shall be substituted “1.8%”.

(b) for sub-paragraph (3), there shall be substituted—

“(3) A member 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 rate of 1.8%, 3.6%, 5.4%, 7.2% or at a higher percentage, being a multiple of the standard rate.”

(4) Paragraph 5(2) is revoked.

Sealed with the official seal of the Department of Finance and Personnel on 12th June 2006.

*M. G. Cosgrave*  
A senior officer of the  
Department of Finance and Personnel

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## EXPLANATORY NOTE

*(This note does not form part of the Order)*

This Order amends the percentage of salary that is to form the rate of member contributions towards survivor benefits under the Lands Tribunal (Superannuation) Order (Northern Ireland) 1976. It allows members of schemes under that Order 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. The Order also revokes the provision relating to the taxation of refunded contributions, in accordance with changes to income taxation under the Finance Act 2004.