
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 476

The Police Pension (Northern Ireland) Regulations 2007

PART 8

TRANSFER VALUES, PAYMENT, ETC

Payment of awards

Board responsibility for payment of awards

77.—(1) An award which is payable to or in respect of a person by reason of his having served as a police officer shall be payable by the Board.

(2) An award which is payable to or in respect of a pension credit member under Part 6, and any sum paid in commutation of such an award, is payable by the Board.

Payment and duration of awards

78.—(1) Subject to the provisions of these Regulations, in particular of—

- (a) regulation 29(4) and (5) (restriction on payment of deferred pension before the age of 65 years);
- (b) regulation 30 (early payment of deferred pension subject to actuarial reduction);
- (c) regulation 40 (guaranteed minimum pension), and
- (d) regulations 48 to 52 (revision and withdrawal or forfeiture of awards),

the pension of a police officer shall be payable in respect of each month as from the date of his retirement.

(2)

(a) Subject to the provisions of these Regulations, and sub-paragraph (b), a survivor's pension shall be payable—

- (i) in respect of each month as from the death of the police officer in respect of whom the award is payable or,
- (ii) in the case of a posthumous child such as is mentioned in regulation 37(1) (a) and (b), as from the birth of the child.

(b) Where the police officer in respect of whom the award is payable was in receipt of a pension and dies during a period in respect of which he has already received his pension, the survivor's pension shall not be payable before the end of that period.

(3) Subject to the provisions of these Regulations, in particular of—

- (a) regulation 39(7)(b) and (c) (limitation on payment of child survivors' pensions);
- (b) regulation 40 (guaranteed minimum pension), and
- (c) regulations 48 to 52 (revision and withdrawal or forfeiture of awards),

a pension shall be payable for life and shall be discharged by payments in advance at such reasonable intervals as the Board may, in their discretion, determine, except that payment on account of a pension may be delayed, in whole or in part, pending the determination of any question as to the liability of the Board in respect of the pension, including any question as to the continuance of that liability.

(4) Where a person dies after receiving a sum paid in advance on account of a pension, neither that sum nor any part of it shall be recoverable although referable to a period after his death.

(5) Subject to the provisions of these Regulations, a gratuity or award by way of repayment of aggregate pension contributions shall become payable as soon as the entitlement to it arises and shall be paid forthwith in one sum and a lump sum payable upon the retirement of a regular police officer shall be paid within three months from the date of retirement, except that—

- (a) any such payment on account may be delayed, in whole or in part, pending the determination of any question as to the liability of the Board to pay it, and
- (b) where the Board is satisfied that it would be for the advantage of the beneficiary to pay a gratuity in instalments, they may pay it in instalments of such reasonable amounts and over such reasonable period as they think fit.

Payment of awards otherwise than to beneficiary and application of payments

79.—(1) This regulation applies to the payment of any award to or in respect of a police officer or a pension credit member (whether a pension, gratuity or other award) and any reference in this regulation to the beneficiary is a reference to the person to whom, this regulation apart, the award is payable.

(2) Subject to the provisions of these Regulations, and in particular the following provisions of this regulation, an award shall be payable only to the beneficiary.

(3) Where the beneficiary is a minor the Board may if they think fit, in lieu of paying any sum on account of an award to the minor, pay it to such other person as they may determine; and a person who receives any sum in pursuance of this paragraph shall, subject to and in accordance with any directions of the Board, apply that sum for the benefit of the minor.

(4) On the death of the beneficiary to whom a sum is due on account of an award which does not exceed £5,000 or such higher amount as may from time to time be prescribed for the purposes of section 6 of the Administration of Estates (Small Payments) Act 1965⁽¹⁾, the Board may, without probate, confirmation or any other formality or proof of title, pay the sum to the persons appearing to the Board to be beneficially entitled to the personal estate of the deceased or, as the Board think fit, pay the said sum to one or more of those persons or distribute it among all or any of those persons in such proportions as the Board may determine.

(5) Where it appears to the Board that a beneficiary is by reason of mental disorder or otherwise incapable of managing his affairs, in lieu of paying any sum on account of an award to that beneficiary—

- (a) they may, in their discretion, pay it in whole or in part to a person having the care of the beneficiary or such other person as they may determine, and
- (b) in so far as they do not so discharge their liability in respect of that sum, the Board shall apply it in such manner as they think fit for the benefit of the beneficiary or his dependants;

and a person who receives any sum in pursuance of sub-paragraph (a) shall, subject to and in accordance with any directions of the Board, apply it for the benefit of the beneficiary or his dependants.

(6)

(1) 1965 c. 32

- (a) Where, as a result of any fraud, theft or negligence on the part of a police officer in connection with his service as such, a loss has occurred to the fund out of which an award is payable to him, in lieu of paying the whole or any part of any sum on account of the award to that beneficiary, the Board may, if they think fit but subject to paragraph (7), apply it in making good the loss by retaining it in that fund subject to sub-paragraph (b);
 - (b) The aggregate amount retained in pursuance of this paragraph shall not exceed whichever is the less of the following amounts—
 - (i) the amount which is the actuarial value, at the time of the first retention, of the sums then or prospectively due to the police officer on account of the award, and
 - (ii) the amount of the loss,and, in the event of any dispute as to the amount of that loss, the power conferred by this paragraph shall not be exercisable save to the extent of any sum adjudged due to the Board in respect of the loss by an order of a competent court.
- (7)
- (a) Where the Board exercise the power conferred by paragraph (6) they shall furnish the police officer concerned with a certificate showing the amount retained and the effect on the award;
 - (b) Where the police officer is entitled to reckon pensionable service otherwise than by reason of service as a police officer in the police service, only the following proportion of any sum due on account of the award that may be so retained and applied, that is to say the proportion which his pensionable service reckonable by reason of service as a member of the police service bears to his total pensionable service.
- (8) The Board shall obtain a good discharge by paying or applying any sum in the manner provided by this regulation.

Payment on behalf of officers of lifetime allowance charge

80.—(1) A police officer may request the Board to pay on his behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the Finance Act 2004⁽²⁾ (lifetime allowance charge) when—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of that Act⁽³⁾ (benefit crystallisation events and amounts crystallised) occurs in relation to him, and
 - (b) the officer and the authority are jointly and severally liable in relation to that event.
- (2) Such a request may only be made by notice in writing given before the event occurs.
- (3) The authority may comply with such a request only if the officer pays the authority the amount in question on or before the date on which the event occurs.

Reduction of benefits where lifetime allowance charge payable

81.—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event listed in the table in section 216(1) of the Finance Act 2004 occurs in relation to a police officer;
- (b) the officer and Board are jointly and severally liable in relation to that event, and

(2) 2004 c. 12

(3) Subsection (1) of section 216 was amended by the Finance Act 2005 (c. 7), Schedule 10, paragraphs 1, 31 and 42, and Schedule 23, paragraphs 1 and 30.

- (c) no request has been duly made under regulation 80 in relation to the event or, if such a request has been made, the authority is prevented from complying with it by paragraph (3) of that regulation.
- (2) Where this regulation applies—
- (a) the Board shall pay any of the tax payable on the event;
 - (b) the benefits payable to or in respect of the officer, or the transfer payment in the case of event 8 in the table in section 216(1) of the Finance Act 2004, shall be reduced to reflect fully the amount of tax payable;
 - (c) the amount of the reduction shall be determined in accordance with guidance provided by the Secretary of State and, in the case of any reduction to pension benefits, consistent with normal actuarial practice.