STATUTORY RULES OF NORTHERN IRELAND

2008 No. 256

The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

PART 2

BENEFITS FOR OFFICERS

CHAPTER 5

DEATH BENEFTS

Lump sum death benefits

Lump sum benefits on death: introduction

82.—(1) If a member or a recent leaver or a deferred member dies before reaching the age of 75, a lump sum is payable in accordance with this Chapter.

(2) Paragraph (1) is subject to the following provisions of this Chapter.

(3) This regulation does not apply if—

(a) the member is—

(i) a pensioner member, or

(ii) a pension credit member who dies after any benefits attributable to the pension credit have become payable, and

(b) the death takes place more than five years after the member's pension becomes payable.

Amount of lump sum: single capacity members and recent leavers (disregarding regulation 49 employments)

83.—(1) The lump sum payable on the death of an active member **[**[F1]or a non-contributing member**]** , who is not also a deferred member or a pensioner member, is an amount equal to twice the member's reckonable pay.

[[F2]In the case of a 2008 Section Optant, this is subject to regulation 136W **[**[F3]and in the case of a Waiting Period Joiner, this is subject to regulation 136ZB**]**.**]**

(2) The lump sum payable on the death of a pensioner member, who is not also an active member **[**[F4]or a non-contributing member**]** or a deferred member, is, in respect of each pension to which the member is entitled, the lesser of—

(a) an amount equal to five times the annual rate of the pension (other than any additional pension), less the amount of the pension payments already made to the member, and

[[F5](b) an amount equal to twice the member's reckonable pay by reference to which the pension was calculated, less the aggregate of—

(i) any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 58, and

(ii) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 136L.**]**

[[F4]This is subject to regulations 86A and 87.**]**

(3) The lump sum payable on the death of a deferred member, who **[**[F6]was not an active member or non-contributing member**]** or a pensioner member, is an amount equal to the member's deferred annual pension, multiplied by 2.25.

(4) The lump sum payable on the death of a recent leaver is an amount equal to the deferred annual pension to which the person would have been entitled if the person were entitled to such a pension calculated by reference to the pensionable service the recent leaver was entitled to count in the service that has ceased, multiplied by 2.25.

(5) References in this regulation to a member's deferred annual pension are to the annual pension, in respect of any period of pensionable service, to which the member would have been entitled under regulation 45 (normal retirement pensions) if on the date of death the member had become entitled to such a pension (other than any additional pension).

[[F7](6) The reference in paragraph (2)(a) to the annual rate of the member's pension is to the member's pension after it has been reduced to take account of—

(a) the exercise by the member of an option under regulation 58; and

(b) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 136L.**]**

(7) If a pensioner member exercised the option under regulation 62 (election to allocate pension), the reference in paragraph (2)(a) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

(8) For the purposes of this regulation, the fact that a person—

(a) **[**[F8]was an active member or a non-contributing member**]** in service in an employment in respect of which the member has exercised the option under regulation 49,

(b) is a deferred member as a result of service in an employment in respect of which the member has exercised that option, or

(c) is a pensioner member by virtue of being entitled to a pension under that regulation,

is ignored.

Textual Amendments

F1 Words in reg. 83(1) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **43(2)**

F2 Words in reg. 83(1) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **45(2)**

F3 Words in reg. 83(1) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/286), **Pt. 3 reg. 29**, reg. 1(2)

F4 Words in reg. 83(2) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **43(3)**

F5 Reg. 83(2)(b) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **45(3)**

F6 Words in reg. 83(3) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **43(4)**

F7 Reg. 83(6) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **45(4)**

F8 Words in reg. 83(8)(a) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **43(5)**

Modifications etc. (not altering text)

C1 Reg. 83 modified (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **38(1)** Table Pt. 2

Amount of lump sum: dual capacity members (disregarding regulation 49 employments)

84.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

(a) was an active member **[**[F9]or a non-contributing member**]** otherwise than in service in an employment in respect of which the member had exercised the option under regulation 49 (partial retirement: members aged at least 55), and

(b) was also a pensioner member.

(2) The lump sum is an amount equal to the sum of—

[[F10](a) five times the annual rate of pension—

(i) payable under regulation 52(5) (tier 2 ill-health pension), if the deceased had not reached the age of 65,

(ii) payable under regulation 45 (normal retirement pensions), if the deceased had reached the age of 65,

to which the member would have been entitled—

(aa) in the case of a deceased active member, at the member's date of death, or

(bb) in the case of a deceased non-contributing member, on the last day of the member's pensionable service; and**]**

(b) in respect of each pension to which the person has been entitled for less than 5 years, the lesser of—

(i) five times the annual rate of the pension payable after exercising any option under regulation 58 (general option to exchange part of pension for lump sum), less the amount of the pension payments already made to the member, and

(ii) an amount equal to twice the member's reckonable pay by reference to which the pension was calculated, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 58 (general option to exchange part of pension for lump sum).

[[F11]This is subject to paragraph (4).**]**

(3) If the pensioner member exercised the option under regulation 62, the reference in paragraph (2)(b) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

[[F12](4) In the case of a 2008 Section Optant—

(a) the reference to the annual rate of pension in paragraph (2)(b)(i) is to the annual rate of pension after it has been reduced to take account of the lump sum paid to the Optant under regulation 136L; and

(b) the amount of the Optant's reckonable pay for the purposes of paragraph (2)(b)(ii) shall be reduced by the aggregate of—

(i) the amount of the lump sum paid to the Optant under regulation 136L, and

(ii) the lump sum under regulation 58 referred to in paragraph (2)(b)(ii).**]**

Textual Amendments

F9 Words in reg. 84(1)(a) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **44(2)**

F10 Reg. 84(2)(a) substituted (with effect in accordance with reg. 1(4)(e) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **44(3)**

F11 Words in reg. 84(2) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **46(2)**

F12 Reg. 84(4) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **46(3)**

Amount of lump sum: dual capacity members: members with pensions under regulation 49

85.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

(a) **[**[F13]was an active member or a non-contributing member**]** in service in an employment in respect of which the member has exercised the option under regulation 49 (partial retirement: members aged at least 55), and

(b) **[**[F14]was**]** a pensioner member by virtue of being entitled to a pension under that regulation.

(2) The lump sum is an amount equal to the sum of—

(a) twice the appropriate fraction of the member's **[**[F15]reckonable pay**]** in that employment at the date of death, and

(b) if the member had been entitled to any pensions under regulation 49 for less than 5 years, the lesser of—

(i) the total of the guarantee amounts for each of those pensions (see paragraph (3)), and

(ii) the aggregate lump sum cap (see paragraph (4)).

[[F16]In the case of a 2008 Section Optant, this is subject to regulation 136W.**]**

(3) The guarantee amount for a pension under regulation 49 is five times the annual rate of the pension at the date of death, less the amount of the pension payments already made to the member in respect of the pension.

[[F17](4) The aggregate lump sum cap is equal to twice the appropriate fraction of the reckonable pay by reference to which the pension to which the member became entitled on last exercising the option under regulation 49 was calculated, less the total of any lump sums paid to the member—

(a) in exchange for pensions under regulation 49 as a result of the member exercising the option under regulation 58; and

(b) in the case of a 2008 Section Optant, the lump sum paid to that Optant under regulation 136L.**]**

(5) In this regulation "the appropriate fraction" means—

$$\frac{\text{DPS}}{\text{TDPS}}$$

where—

DPS is, where the member continues in pensionable service as an active member **[**[F18]or a non-contributing member**]** on the option day (or the last such option day if the option has been exercised more than once), the total number of days which do not form part of the specified percentage of pensionable service at the option day, and

TDPS is the aggregate of DPS and the total number of days of pensionable service (at the option day or the last such option day if the option has been exercised more than once) which forms part of the specified percentage of pensionable service.

Textual Amendments

F13 Words in reg. 85(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **45(2)(a)**

F14 Word in reg. 85(1)(b) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **45(2)(b)**

F15 Words in reg. 85(2)(a) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **45(3)**

F16 Words in reg. 85(2) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **47(2)**

F17 Reg. 85(4) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **47(3)**

F18 Words in reg. 85(5) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **45(4)**

Amount of lump sum: pension credit members

86.—(1) The lump sum payable on the death of a pension credit member who dies before any benefits derived from the member's pension credit have become payable is an amount equal to the amount of the annual pension to which the member would have become entitled under regulation 46 if the member had reached the age of 65 on the date of death, multiplied by 2.25.

(2) The lump sum payable on the death of a pension credit member who dies after a pension under that regulation has become payable is equal to the lower of—

(a) the annual amount of the pension that would have been payable to the member during so much of the period of five years beginning with the date on which the pension became payable as falls after the date of death, and

(b)

$$2RP - CLS,$$

where—
RP is the amount as at the valuation day of the reckonable pay of the debit member from whose rights the pension credit member's pension credit is derived, and
CLS is the amount of the lump sum (if any) paid to the pension credit member as a result of the member exercising the option under regulation 58 (general option to exchange part of pension for lump sum) on becoming entitled to the pension under regulation 46.

[F19](3) . . . . . .

(4) In this regulation—

"valuation day" means the day referred to in Article 26(7) of the 1999 Order, [F20]...

[F20]...

Textual Amendments

F19 Reg. 86(3) omitted (16.8.2022) by virtue of The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/196), regs. 1(2), **41(2)**

F20 Words in reg. 86(4) omitted (16.8.2022) by virtue of The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/196), regs. 1(2), **41(3)**

[[F21]Pension payable when member dies on or after reaching age 75

86A.—(1) If **[**[F22], on or before 5th April 2011,**]** a pensioner member or a pension credit member dies—

(a) on or after reaching age 75; and

(b) before the fifth anniversary of the date on which the member's pension became payable,

an annual pension, calculated in accordance with paragraph (2), may be payable from the day following the date of the member's death until the anniversary referred to in sub-paragraph (b).

(2) The pension payable under paragraph (1) is determined by—

(a) calculating the amount of the lump sum that would have been payable in respect of the pensioner member or pension credit member under regulation 83(2) or, as the case may be, 86 as if on the day the member died the member had not reached the age of 75; and

(b) converting any amount determined in sub-paragraph (a) to an annual pension payable for the period specified in paragraph (1), by reference to guidance and tables provided by the Scheme actuary for the purpose.

(3) The "beginning date" of the pension calculated in paragraph (2) will, for the purposes of the Pensions (Increase) Act (Northern Ireland) 1971, be the day immediately following the date of death of the pensioner member or pension credit member.

(4) The pension calculated under this regulation will be payable in accordance with regulation 87.**]**

Textual Amendments

F21 Reg. 86A inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **36** (with reg. 89)

F22 Words in reg. 86A(1) inserted (6.4.2012) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2012 (S.R. 2012/42), **reg. 17**

Payment of lump sums [F23or pensions] on death

87.—(1) A lump sum payable under regulation 82 **[**F24or a pension payable under regulation 86A**]** must be paid in accordance with this regulation.

(2) The lump sum **[**F25or pension**]** must be paid to the member's personal representatives, except so far as it is payable to a different person **[**F26or body under paragraph (4), (6) or (10)**]** .

(3) A member may give notice to the Department—

(a) specifying—

(i) the member's personal representatives,

(ii) one or more other individuals, or

(iii) one incorporated or unincorporated body,

to whom the lump sum **[**F27or pension**]** is to be paid, and

(b) where two or more individuals are specified, specifying the percentage of the payment payable to each of them.

(4) If the member—

(a) has given notice under paragraph (3) specifying a person, and

(b) has not revoked that notice,

the lump sum **[**[F28]or pension**]** (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person, unless paragraph (5) or (7) applies.

(5) This paragraph applies if—

(a) the person specified in the notice has died before the payment can be made, or

(b) payment to that person is not, in the opinion of the Department, reasonably practicable.

(6) If the member—

(a) leaves a surviving adult dependant, and

(b) has not given notice under paragraph (3) or has revoked any notice so given,

the lump sum **[**[F29]or pension**]** may be paid to that person unless paragraph (7) applies.

(7) This paragraph applies if the person to whom the lump sum **[**[F30]or pension**]** (or a specified percentage of the lump sum **[**[F30]or pension**]**) would otherwise be payable has been convicted of an offence specified in regulation 130(2) (forfeiture of rights to benefit) and the Department has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(8) A notice under paragraph (3)—

(a) must be given in writing, and

(b) may be revoked at any time by a further notice in writing.

(9) The Department may pay the lump sum to any person claiming to be the member's personal representative or otherwise to fall within paragraph (3)(a), without requiring proof that the person is such a person concerned, if the lump sum does not exceed—

(a) £5,000, or

(b) any higher amount specified in an order made under section 6(1) of the Administration of Estates (Small Payments) (Northern Ireland) Act 1967 [M1] as the amount to be treated as substituted for references to £500 in section 1 of that Act.

[[F31](10) The member's personal representatives may, as part of the distribution of the member's estate, give irrevocable notice to the Department—

(a) specifying—

(i) one or more individuals, or

(ii) one incorporated or unincorporated body,

to whom the benefit of the pension under regulation 86A from the date of receipt of the notice by the Department is to be assigned; and

(b) where two or more individuals are specified, specifying the percentage of the pension payable to each of them,

and the pension (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person or body, unless paragraph (11) applies.

(11) This paragraph applies if—

(a) the person specified in the notice has died before the payment can be made;

(b) payment to that person is not, in the opinion of the Department, reasonably practicable; or

(c) the person to whom the pension (or a specified percentage of the pension) would otherwise be payable has been convicted of an offence specified in regulation 130 (4) (Forfeiture of rights to benefit) and the Department has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(12) The prohibition on assignment of benefits in regulation 135 (Prohibition on assignment or charging of benefits) shall not apply to an assignment by personal representatives under this regulation.**]**

[[F32](13) In the case of a 2008 Section Optant, this regulation is subject to regulation 136T.**]**

[[F33](14) In the case of a Waiting Period Joiner, this regulation is subject to regulation 136Z.**]**

Textual Amendments

F23 Words in reg. 87 heading heading inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(2)** (with reg. 89)

F24 Words in reg. 87(1) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(3)** (with reg. 89)

F25 Words in reg. 87(2) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(4)(i)** (with reg. 89)

F26 Words in reg. 87(2) substituted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(4)(ii)** (with reg. 89)

F27 Words in reg. 87(3) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(5)** (with reg. 89)

F28 Words in reg. 87(4) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(5)** (with reg. 89)

F29 Words in reg. 87(6) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(5)** (with reg. 89)

F30 Words in reg. 87(7) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(6)** (with reg. 89)

F31 Reg. 87(10)-(12) added (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **37(7)** (with reg. 89)

F32 Reg. 87(13) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **48**

F33 Reg. 87(14) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/286), **Pt. 3 reg. 30**, reg. 1(2)

Marginal Citations
M1 1967 c. 5 (N.I.)

Tax treatment under the Finance Act 2004 of lump sums payable on pensioners' deaths

88.—(1) A pensioner's lump sum (less any amount deducted under paragraph (4) where that applies) is treated for the purposes of the Finance Act 2004 as a pension protection lump sum death benefit if the member has given the Scheme administrator a statement in writing that any such lump sum is to be treated as such a benefit.

(2) In this regulation "pensioner's lump sum" means—

(a) a lump sum payable under regulation 82 to which regulation 83(2) applies, or

(b) so much of a lump sum payable under regulation 82 as is calculated under regulation 84(2).

(3) Paragraph (4) applies if the person who is the Scheme administrator for the purposes of section 206 of the Finance Act 2004 ("the administrator") is liable for tax under that section in respect of a pension protection lump sum death benefit.

(4) The administrator may deduct from the lump sum the tax payable in respect of it.

Changes to legislation:
There are currently no known outstanding effects for the The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008, Cross Heading: Lump sum death benefits.