
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 410

**Local Government Pension Scheme (Amendment
No. 2) Regulations (Northern Ireland) 2010**

**Amendment of the Local Government Pension Scheme (Administration) Regulations
(Northern Ireland) 2009**

36. After regulation 33, insert—

“Apportionment of liabilities

33A.—(1) In the event of a relevant transfer the Committee, the employing authority and the inheriting body, may agree with effect from a specific date, that some or all of the liabilities of the employing authority shall, transfer to and be attributable to the inheriting body (“the apportionment agreement”).

(2) The apportionment agreement under paragraph (1) must specify—

- (a) its effective date;
- (b) on the advice of an actuary, the specific amount of the liabilities attributable to the contributing body which will transfer;
- (c) the manner and time in which those liabilities will be discharged; and
- (d) any other conditions to protect the solvency of the fund that the Committee considers necessary.

(3) The Committee, after seeking advice from an actuary—

- (a) may vary the rates and adjustments certificate currently in place in respect of the contributing body; and
- (b) where a rates and adjustments certificate is not currently in place in respect of the inheriting body, may produce a rates and adjustments certificate,

to reflect the transfer of liabilities when realised under paragraph (1).

(4) The transfer of liabilities in accordance with any apportionment agreement under paragraph (1) shall be reflected in—

- (a) the calculation of the individual adjustment in respect of the employing authority and, as the case may be, any inheriting body under regulation 31(7); and
- (b) any calculation in respect of the employing authority and, as the case may be, any inheriting body under regulation 33.

(5) Where a guarantor has agreed to accept liabilities under paragraph (1) the apportionment agreement must state the manner and time in which the guarantor will discharge those liabilities.

(6) Any agreement entered into prior to the introduction of this regulation shall be treated as an agreement under this regulation.

(7) Any question which may arise between the parties to an apportionment agreement relating to the construction of the agreement or the rights and obligations under that agreement shall be referred in writing to the Department for determination.”.