
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 78

The Health and Personal Social Services (Superannuation),
Health and Social Care (Pension Scheme)
(Amendment) Regulations (Northern Ireland) 2012

PART 2

Amendment of the Health and Personal Social Services
(Superannuation) Regulations (Northern Ireland) 1995

2. The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995 are amended as provided by regulations 3 to 8.

Amendment of regulation 2

3. In Regulation 2 (Interpretation) after “the 2008 Section” insert—
““the 2011 Act” means the Finance Act 2011(1);”.

Amendment of regulation 10

4.—(1) Regulation 10 (Contributions by members) is amended as provided by paragraphs (2) to (5).

(2) For paragraph (1A)(2) substitute—

“(1A) A member whose superannuable pay falls into a pay band specified in column 1 of the table below must contribute the percentage of the member’s superannuable pay specified in column 2 of that table in respect of that amount.

Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%

(1) [2011 c.11](#)

(2) Paragraph (1A) was substituted by [S.R. 2009 No.188](#) regulation 4 and by [S.R. 2010 No.420](#) regulation 3(2)

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<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
£110,274 to any higher amount	10.9%”.

(3) In paragraph (2)(3), for “the relevant table” substitute “the table in paragraph (1A)”.

(4) In paragraph (2B)(4) omit sub-paragraph (c).

(5) In paragraphs (2E) to (2R)(5), and (2V)(6), for “the relevant table in paragraph (2B)” in each place substitute “the table in paragraph (1A)”.

Amendment of regulation 81

5. In regulation 81 (Former members of health service schemes)(7), for paragraph (1) substitute—

“(1) For the purposes of these Regulations, “health service scheme” means—

- (a) a superannuation scheme provided under regulations made under section 10 of the Superannuation Act 1972(8) and for the time being in force in relation to Scotland,
- (b) a superannuation scheme provided under regulations made under section 10 of the Superannuation Act 1972 and for the time being in force in relation to England and Wales,
- (c) in the case of a member whose superannuable employment commenced on or before 1st April 2012, a superannuation scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald), or
- (d) any other occupational pension scheme approved for this purpose by the Department.”.

Amendment of regulation 84

6. In regulation 84 (Suspension of pension on return to HSC employment) for paragraph (5)(a)(9) substitute—

- “(a) employment in respect of which regulations made under section 10 of the Superannuation Act 1972 and for the time being in force in relation to England and Wales and Scotland applies, and employment commencing on or before 31st March 2012 to which a scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald) applies; and”.

Amendment of regulation 89A

7.—(1) Regulation 89A (Deduction of tax: further provisions)(10) is amended as provided by paragraphs (2) to (4).

(2) In paragraph (6) after “entitlement to” insert “transitional protection,”.

(3) Paragraph (2) was substituted by [S.R. 2009 No.188](#) regulation 4 and by [S.R. 2010 No.420](#) regulation 3(3)

(4) Paragraph (2B) was substituted by [S.R. 2009 No.188](#) regulation 4 and by [S.R. 2010 No.420](#) regulation 3(5)

(5) Paragraphs (2E) to (2R) were substituted by [2009 No.188](#) regulation 4 and amended by [S.R. 2010 No.420](#) regulation 3(6)

(6) Paragraph (2V) was inserted by [S.R. 2009 No.188](#) regulation 4 and amended by [S.R. 2010 No.420](#) regulation 3(6)

(7) Paragraph (1) was amended by [S.R. 1998 No.299](#) regulation 10

(8) [1972 c.11](#)

(9) Paragraph (5) was amended by [S.R. 1998 No.299](#) regulation 12

(10) Regulation 89A was inserted by [S.R. 2006 No.410](#) regulation 16 and amended by [S.R. 2008 No.130](#) regulation 3(18); [S.R. 2008 No.163](#) regulation 62; [S.R. 2011 No.256](#) regulation 4 and [S.R. 2012 No.42](#) regulation 8

(3) After paragraph (7) insert—

“(7A) If a person claiming a benefit under these Regulations intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the 2011 Act, that person shall give to the Department—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011⁽¹¹⁾ in respect of that entitlement; and
- (b) the information referred to in paragraph (6).”.

(4) For paragraph (11), substitute—

“(11) This paragraph applies to a member who—

- (a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act, and
- (b) meets the conditions specified in paragraph (1) of section 237B of that Act.

(12) A member to whom paragraph (11) applies may give notice in writing to the Department specifying that the Department and the member are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that member in accordance with section 237B of that Act.

(13) Unless the Department’s liability for an annual allowance charge referred to in paragraph (12) is discharged in accordance with section 237D of the 2004 Act—

- (a) that annual allowance charge will be paid by the Department on behalf of the member, and
- (b) that member’s present or future benefits in respect of which that charge arises shall be adjusted in accordance with section 237E of the 2004 Act and shall be calculated by reference to advice provided by the Scheme Actuary for that purpose.

(14) Paragraph (15) applies to members who are practitioners or non-GP providers.

(15) The members referred to in paragraph (14) shall provide the information required by regulation 15A of the Registered Pension Schemes (Provision of Information) Regulations 2006⁽¹²⁾ in respect of their benefits under the scheme in a manner prescribed from time to time by the Department.

(16) “Enhanced lifetime allowance” and “enhanced protection” shall be construed in accordance with the 2004 Act.”.

Amendment of Schedule 2

8. In paragraph 10 of Schedule 2 (Contributions to this Section of the scheme)⁽¹³⁾, for subparagraph (1A) substitute—

“(1A) For the purposes of this paragraph, the “relevant table” means—

- (a) in respect of the 2010-2011 and the 2011-2012 scheme years, Table 1;
- (b) in respect of the 2012-2013 scheme year, Table 2.

⁽¹¹⁾ S.I. 2011/1752

⁽¹²⁾ S.I. 2006/567; regulation 15A was inserted by SI 2011/1797 regulation 9

⁽¹³⁾ Paragraph 10 was substituted by S.R. 2005 No.565 regulation 12(7) and amended by S.R. 2009 No.65 regulation 20(4); S.R. 2009 No.188 regulation 11(2); S.R. 2010 No.22 Schedule 1, paragraph 1(b) and S.R. 2010 No. 420 regulation 8. Sub-paragraph (1A) was inserted by S.R. 2010 No.420 regulation 8

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Table 1**Scheme Years 2010-2011 and 2011-2012**

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%

Table 2**Scheme Year 2012-2013**

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9% ² .