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 3

Amendment of the Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

Amendment of regulation 5

- **10.**—(1) Regulation 5 (Provision of Information relevant for tax purposes)(1) is amended as provided by paragraphs (2) and (3).
 - (2) After paragraph (3) insert—
 - "(3A) If a person applying for a benefit under this Section of the Scheme 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 must give the Department the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 in respect of that entitlement."
 - (3) After paragraph (5) add—
 - "(6) Paragraph (7) applies to members who are practitioners or non-GP providers.
 - (7) The members referred to in paragraph (6) shall provide the information required by regulation 15A of the Registered Pension Schemes (Provision of Information) Regulations 2006 in respect of their benefits under the Scheme in a manner prescribed from time to time by the Department.".