

## SCHEDULES

### SCHEDULE 4

Regulation 24

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### **The Local Government (Superannuation) (Milk Marketing Board for Northern Ireland) Regulations (Northern Ireland) 1997**

1. The Local Government (Superannuation) (Milk Marketing Board for Northern Ireland) Regulations (Northern Ireland) 1997(1) shall be amended as provided for in paragraphs 2 and 3.
2. In regulation 1(2) (citation, commencement and interpretation) for the definition of “the Administration Regulations”, substitute—  
““the 2014 Regulations” means the Local Government Pension Scheme Regulations (Northern Ireland) 2014(2);”.
3. In regulation 2 (preservation of membership of scheme)—
  - (a) for “regulation 4(2) of the Administration Regulations” substitute “paragraph (2) of Part 1 of Schedule 2 to the 2014 Regulations”; and
  - (b) for “regulation 4 of the Administration Regulations” substitute “paragraph (2) of Part 1 of Schedule 2 to the 2014 Regulations”.

##### **Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000**

4. The Local Government Pension Scheme (Management and Investment of Funds) Regulations (Northern Ireland) 2000(3) shall be amended in accordance with paragraphs 5 and 6.
5. In regulation 2 (general definitions)
  - (a) for the definition of “the 2002 Regulations” substitute—  
““the 2014 Regulations” means the “the Local Government Pension Scheme Regulations (Northern Ireland) 2014” ;”
  - (b) delete the definitions of “the Administration Regulations” and “the Benefits Regulations”;
  - (c) in the definition of “the Committee” for “the Administration Regulations” substitute “the 2014 Regulations”; and
  - (d) in the definition of “the Transitional Regulations” for “Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009” substitute “Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014”.
6. In regulation 5 (management of the fund)—

---

(1) S.R. 1997 No. 137 as amended by Schedule M4 to S.R. 2000 No. 177 (Schedule M4 to S.R. 2000 No. 177 was amended by regulation 11 of S.R. 2001 No. 64), S.R. 2002 No. 353 and S.R. 2009 No. 34.  
(2) S.R. 2014 No. 188.  
(3) S.R. 2000 No. 178 as amended by S.R. 2001 No. 62, S.R. 2003 No. 433, S.R. 2004 No. 260, S.R. 2006 No. 400 and S.R. 2009 No. 34.

- (a) for paragraph (2) substitute—
- “(2) The Committee must pay or credit to the fund, in addition to any other sum the 2014 Regulations and the Transitional Regulations specify must be paid or credited to the fund—
- (a) the amounts payable by it or paid to it for the credit of the fund by any person under regulations 70 (special circumstances where revised actuarial valuations and certificates shall be obtained), 71 (apportionment of liabilities) and 73 (contributing body’s contributions) to 75 (payment by employing authorities to the Committee) of the 2014 Regulations;
  - (b) all members’ contributions including those made by virtue of the Transitional Regulations, except contributions payable under regulation 19 (additional voluntary contributions) of the 2014 Regulations;
  - (c) all income arising during the year from investment of the fund;
  - (d) all capital money deriving from such investment; and
  - (e) all additional payments received by it under the 2014 Regulations or the Transitional Regulations.”; and
- (b) in paragraph (3) for “regulations 34 to 37 of the Administration Regulations” substitute “regulation 77 (interest on late payments) of the 2014 Regulations”.

### **The Local Government (Discretionary Payments) Regulations (Northern Ireland) 2001**

7. The Local Government (Discretionary Payments) Regulations (Northern Ireland) 2001(4) shall be amended as provided in paragraphs 8 to 10.

8. In regulation 2 (general interpretation)—
- (a) in paragraph (1)—
    - (i) after the definition of the “1996 Order” insert—
 

““the 2014 Regulations” means the Local Government Pension Scheme Regulations (Northern Ireland) 2014”;
    - (ii) delete the definition of “the Benefits Regulations”;
    - (iii) after the definition of “the Department” insert—
 

““the earlier regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1981, the 1992 Regulations, the 2000 Regulations, the 2002 Regulations and the 2009 Regulations;”;
    - (iv) in the definition of “the LGPS Regulations” for “the Benefits Regulations, the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009 and the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009” substitute “the Local Government Pension Scheme Regulations (Northern Ireland) 2014 and the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014”; and
    - (v) after the definition of “the 2002 Regulations” insert—
 

““the 2009 Regulations” means the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009, the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009 and the Local Government Pension Scheme

---

(4) S.R. 2001 No. 279 as amended by S.R. 2002 No. 353, S.R. 2003 No. 61, S.R. 2006 No. 6 and S.R. 2009 No. 34.

(Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009”;

- (b) in paragraph (2), for “the 2002 Regulations” substitute “the 2009 Regulations”; and
- (c) for paragraph (3), substitute—

“(3) Where in these Regulations references are made to anything done under, required under or arising under any provision of the LGPS Regulations, those references shall be construed (so far as the context permits) as references to anything done under, required under or arising under such of the earlier regulations as shall apply and where any references are made to a member or a person who would be or would have been a member, those references shall be construed so far as the context permits as references to a pensionable employee or, as the case may be, to a person who would be or would have been a pensionable employee, within the meaning of such of the earlier regulations as shall apply.”.

9. In regulation 32(1)(d) (interpretation of Part V) for “regulation 2A of the Benefits Regulations and regulation 3A of the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009” substitute “regulation 4 (eligibility of councillors) of the 2014 Regulations”.

10. In regulation 35(1) (allowances for pensioners), for sub-paragraph (b) substitute—

- “(b) on so ceasing regulation 33 does not apply, but the person becomes entitled under the 2014 Regulations to receive payments in respect of an annual retirement pension and regulation 10 (final pay: reductions) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009 or regulation 24(1) (different relevant period for calculating pensionable remuneration where a material reduction has been certified) of the 2002 Regulations (in so far as they continue to apply by virtue of these Regulations) does not apply; and”.

#### **The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007**

11. The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007(5) shall be amended as provided for in paragraphs 12 to 14.

12. In regulation 2 (general interpretation)—

- (a) after the definition of “the 2003 Regulations”, insert—

““the 2014 Regulations” means the Local Government Pension Scheme Regulations (Northern Ireland) 2014”; and

- (b) for the definition of “the Pension Regulations” substitute—

““the Pension Regulations” means the 2014 Regulations, the Local Government Pension Scheme Regulations (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014, the Benefits Regulations, the Administration Regulations and the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (so far as they continue to operate);”.

13. In regulation 3(1)(b)(ii) (application of the regulations) for “regulation 10 (ending of active membership) of the Administration Regulations” substitute “regulation 7 (ending active membership) of the 2014 Regulations”.

14. In regulation 5(1)(b) (discretionary compensation) for “an additional period of membership under regulation 12 (power of employing authority to increase total membership of members) or 13 (power of employing authority to award additional pension)” substitute “an award of additional pension under regulation 32 (award of additional pension) of the 2014 Regulations”.

#### **The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009**

15. The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009(6) shall be amended as provided for in paragraph 16.

16. For regulation 39(1) (commutation: small pensions) substitute—

“39.—(1) Any authorised payment within the meaning of section 164 (authorised member payments) of the Finance Act 2004 (“the 2004 Act”) listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of the 2004 Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of the 2004 Act; or
- (c) a commutation payment under regulations 6 (payment of relevant accretion), 11 (de minimis rule for pension schemes) or 12 (payments by larger pension schemes) of the Registered Pension Schemes (Authorised Payments) Regulations 2009(7).”.

#### **Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2010**

17. The Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2010(8) shall be amended as provided for in paragraph 18.

18. In regulation 3 (amendment of the 2002 regulations) for “Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009” substitute “Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014”.

---

(6) S.R. 2009 No. 32; the relevant amending regulations are S.R. 2012 No.183.

(7) S.I. 2009/1171.

(8) S.R. 2010 No. 164.