
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 225

**The Health and Personal Social Services (Superannuation),
Health and Social Care (Pension Scheme) (Amendment
No.2) Regulations (Northern Ireland) 2014**

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(1) are amended as provided by regulations 3 to 6.

Amendment of regulation 11

3. Paragraph (8) of Regulation 11 (Contributions by employing authorities)(2) is amended as follows—

- (a) after “fails to pay or remit”, insert “or has previously failed to pay or remit”;
- (b) after “these Regulations or”, insert “such liabilities as are specified by the Department under these Regulations or”.

Amendment of regulation 89A

4.—(1) Regulation 89A (Deduction of tax: further provisions)(3) is amended as provided by paragraphs (2) to (4).

(2) In paragraph (7A)—

- (a) after “to the 2011 Act” insert “or paragraph 1 of Schedule 22 to the Finance Act 2013(4)”;
- (b) in sub-paragraph (a), after “Regulations 2011” insert “or the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013(5)”.

(3) In paragraph (8), after “paragraph (7)” insert “or (7A)”.

(4) In paragraph (9), after “paragraph (7)” insert “or (7A)”.

(1) [S.R. 1995 No.95](#) as amended by [S.R. 1997 Nos.217 and 390](#); [S.R. 1998 No.299](#); [S.R. 1999 No.293](#); [S.R. 2002 No.69](#); [S.R. 2004 Nos.103 and 104](#); [S.R. 2005 Nos.155, 533, 534 and 565](#); [S.R. 2006 Nos.159 and 410](#); [S.R. 2008 Nos.96, 130 and 163](#); [S.R. 2009 Nos.65 and 188](#); [S.R. 2010 Nos.22, 286 and 420](#); [S.R. 2011 No.256](#); [S.R. 2012 Nos.42 and 78](#); [S.R. 2013 Nos.40, 73, 247 and 259](#) and [S.R. 2014 No.59](#)

(2) Regulation 11 as amended by [S.R. 2005 No.533](#), regulation 3(2); [S.R. 2005 No.565](#), regulation 8; [S.R. 2008 No.96](#), regulation 3(2); [S.R. 2008 No.130](#), regulation 3(3); [S.R. 2008 No.163](#), regulation 8 and [S.R. 2010 No.420](#), regulation 4

(3) 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 and [S.R. 2011 No.256](#), regulation 4

(4) [2013 c.29](#)

(5) [S.I. 2013/740](#)

Amendment of regulation 97

5. For regulation 97 (Accounts and actuarial reports), substitute—

“Accounts and actuarial reports

97.—(1) The Department must keep accounts for the scheme in a form approved by the Department of Finance and Personnel.

(2) The accounts are to be open to examination by the Comptroller and Auditor General.

(3) In respect of a member, an employing authority must keep a record of all—

- (a) contributions paid under regulations 10, 72 and 73A;
- (b) contributions due under regulations 10, 72 and 73A but unpaid;
- (c) contributions paid under regulation 11(1);
- (d) contributions due under regulation 11(1) but unpaid;
- (e) hours, half-days or sessions constituting part-time superannuable employment for the purposes of regulation 78;
- (f) superannuable pay;
- (g) absences from work referred to in regulations 65 and 66;
- (h) commencements and terminations of superannuable employment;
- (i) reasons for terminations of superannuable employment.

(4) That record is to be in a manner approved by the Department.

(5) Except where the Department waives such requirement, an employing authority must provide the Department with a composite statement in respect of all scheme members covering all the matters referred to in paragraph (3) within 2 months of the end of a scheme year; this is subject to Schedule 2.

(6) Where an employing authority has provided the information in accordance with paragraph (5) and subsequently there is then a change to any of that information, that employing authority must, within 1 month of the change, provide the Department with the revised information.

(7) In respect of each scheme year an employing authority must, within 2 months of a request and in a manner prescribed by the Department, provide the Department with details of the total contributions paid for all scheme members under regulations 10, 11, 72 and 73A.

(8) Where an employing authority has provided the information requested at paragraph (7) and subsequently there is a change in those details, that employing authority must, within 1 month of the change, provide the Department with the revised details.

(9) An employing authority must, no later than 1 month before the beginning of each scheme year, and in a manner prescribed by the Department, provide the Department with a statement of estimated total contributions due under regulations 10, 11, 72 and 73A for that scheme year.”.

Amendment of Schedule 2

6.—(1) Schedule 2 (Medical and dental practitioners) is amended as provided by paragraphs (2) to (5).

(2) In sub-paragraph (2) of paragraph 2 (Application of Regulations with modifications)(6), after “locum practitioner”, insert “; this is subject to sub-paragraph (10) of paragraph 23”.

(6) Paragraph 2 as amended by S.R. 2005 No.534, regulation 4(2) and S.R. 2005 No.565, regulation 12(2)

(3) In paragraphs (1)(a) and (2)(a) and (b) of paragraph 6 (Meaning of “superannuable earnings” in relation to other practitioners)(7), omit “or for overtime”.

(4) In paragraph 10 (Contributions to this Section of the scheme)(8) for sub-paragraph (7), substitute—

“(7) Where—

- (a) the principal medical practitioner is a shareholder or partner in more than one employing authority referred to in sub-paragraph (6), each such employing authority shall pay regulation 11(1) contributions on any superannuable earnings it pays to that practitioner or, as the case may be, on the practitioner’s share of the partnership profits, to the host Health and Social Services Board;
- (b) the non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (6), that non-GP provider must nominate one of those employing authorities and that nominated authority must pay regulation 11(1) contributions on any superannuable earnings it pays to that non-GP provider or, as the case may be, on the non-GP provider’s share of the partnership profits, to the host Health and Social Services Board.”.

(5) In paragraph 23 (Accounts and actuarial reports)(9)—

- (a) in sub-paragraphs (2) and (3), after “certificate” insert “that correctly records the totality”;
- (b) for sub-paragraph (9), substitute,—

“(9) No later than 13 months after the end of each scheme year, each employing authority must forward to the Department a copy of the records referred to in regulation 97(3) and (4).”.

(c) for sub-paragraph (10), substitute—

“(10) A member’s superannuable earnings for a scheme year shall be zero and no contributions paid in respect of that scheme year are to be refunded where, in respect of that scheme year, a practitioner or non-GP provider has failed to comply with the requirements of—

- (a) whichever of sub-paragraphs (2) to (5) applies to that member, or
- (b) sub-paragraph (2) of paragraph 2.

This is subject to sub-paragraphs (11) and (12).”.

(7) Paragraph 6 as amended by S.R. 1999 No.293, regulation 11(1); S.R. 2005 No.534, regulation 4(5) and S.R. 2005 No.565, regulation 12(6)

(8) 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); S.R. 2010 No.420, regulation 8; S.R. 2012 No.42, regulation 10(2); S.R. 2012 No.73, regulation 7; S.R. 2012 No.78, regulation 8; S.R. 2013 No.73, regulation 7; S.R. 2013 No.247, regulation 4; S.R. 2013 No.259, regulation 16(3) and S.R. 2014 No.59, regulation 4

(9) Paragraph 23 was inserted by S.R. 2005 No.565, regulation 12(9), substituted by S.R. 2009 No.188, regulation 11(4) and amended by S.R. 2010 No.22 regulation 12, Schedule 1, Part 1, paragraph 1(b) and S.R.2012 No.42, regulation 10(4)