
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 3

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

7. The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008⁽¹⁾ are amended as provided by regulations 8 to 20.

Amendment of regulation 3

8. In regulation 3 (Actuarial reports and accounts)⁽²⁾, after paragraph (3) add—

“(3A) The Scheme actuary must prepare an actuarial report of the scheme as at the 31st March 2012.

(3B) The Scheme actuary must send a copy of the actuarial report of the scheme to the Department and the Department of Finance and Personnel.

(3C) Where the Department indicates to the Scheme actuary that the actuarial report referred to in paragraph (3A) is also used for the purposes of establishing a scheme under section 1 of the Public Service Pensions Act (Northern Ireland) 2014⁽³⁾ (“the proposed new scheme”), the Scheme actuary must prepare the report taking account of any Department of Finance and Personnel directions given from time to time pursuant to sections 11(2) and 12(3) of that Act (including any specific requirements in those directions relating to a preliminary valuation undertaken for the purposes of setting the employer cost cap for the proposed new scheme).”.

Amendment of regulation 5

9. Paragraph (3A) of regulation 5 (Provision of information relevant for tax purposes)⁽⁴⁾, is amended as follows—

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

(1) [S.R. 2008 No.256](#) as amended by [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 3 as amended by [S.R. 2010 No.420](#), regulation 10 and [S.R. 2013 No.259](#), regulation 18
(3) [2013 c.2](#)
(4) Regulation 5 as amended by [S.R. 2010 No.22](#), regulation 15 and [S.R. 2012 No.78](#), regulation 10

Amendment of regulation 6

10. In paragraph (1) of regulation 6 (Interpretation: general)(**5**), in the definition of “Host Board”, for the full out words at the end of sub-paragraph (c) substitute—

“means the Regional Health and Social Care Board (RHSCB) and such a person shall be deemed to be employed by the RHSCB for the purposes of this Part, except where—

- (i) regulation 31(7) or (8) applies; or
- (ii) contributions payable pursuant to regulation 31 by an employing authority in respect of a non-GP provider: in such a case those contributions are not payable by the RHSCB but are payable by that non-GP provider or by the practice in which they are a non-GP provider;”.

Amendment of regulation 21

11. In paragraph (3) of regulation 21 (Eligibility: general)(**6**), for sub-paragraph (b), substitute—

“(b) entered HSC employment before that date and whether or not that person was, on that date, an active member of the 1995 Section in that employment or any other HSC employment;”.

Amendment of regulation 33

12.—(1) Regulation 33 (Guarantees, indemnities and bonds), is amended as provided by paragraphs (2) and (3).

(2) In paragraph (1)(a), after “fails to pay contributions” insert “or has previously failed to do so”.

(3) In paragraph (2), after “liabilities of the authority”, insert “(or such liabilities as are specified by the Department)”.

Amendment of regulation 50

13. In paragraph (1)(c) of regulation 50 (Increase in pensionable pay following exercise of option under regulation 49)(**7**), for “less than 90 per cent” substitute “90 per cent or less”.

Amendment of regulation 136

14.—(1) Regulation 136 (Employing authority and certain member record keeping and contribution estimates)(**8**), is amended as provided by paragraphs (2) and (3).

(2) In paragraph (3), after “zero” insert “and no contributions paid in respect of that scheme year are to be refunded”.

(3) For paragraphs (6) to (10), substitute—

“(6) An employing authority must, in respect of a person, keep a record of all—

- (a) contributions paid under regulations 27, 34 or 36;
- (b) contributions due under regulations 27, 34 or 36, but unpaid;
- (c) contributions paid under regulation 31;
- (d) contributions due under regulation 31, but unpaid;

(5) Definition of Host Board was substituted by [S.R. 2009 No.65](#), regulation 24(c); amended by [S.R. 2010 No.22](#), regulation 16(d) and [S.R. 2010 No.286](#), regulation 17(b)

(6) Regulation 21 as amended by [S.R. 2009 No.65](#), regulation 29; [S.R. 2010 No.22](#), regulation 20 and [S.R. 2010 No.286](#), regulation 19

(7) Regulation 50 as amended by [S.R. 2009 No.188](#), regulation 24

(8) Regulation 136 was substituted by [S.R. 2009 No.188](#), regulation 49

- (e) hours or sessions referred to in regulation 8;
- (f) pensionable pay, or in the case of a non-GP provider, pensionable earnings;
- (g) absences from work referred to in regulation 9;
- (h) commencements and terminations of pensionable employment;
- (i) reasons for terminations of pensionable employment.

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

(8) Except where the Department waives such requirement, an employing authority must provide a composite statement in respect of the matters referred to in paragraph (6) in respect of all scheme members to the Department within 2 months of the end of each scheme year.

(9) Where an employing authority has provided the information in accordance with paragraph (8) and there is then a change to any of the information provided, that employing authority must, within 1 month of the change, provide the Department with the revised information.

(10) In respect of each scheme year an employing authority shall, 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 27, 31 and 34.

(11) Where an employing authority has provided the information requested pursuant to paragraph (10) and there is a revision to the total contributions paid, that employing authority must, within 1 month of the change, provide the Department with the revised total.

(12) In respect of each scheme year an employing authority shall, no later than 1 month before the beginning of that scheme year, and in a manner prescribed by the Department, provide the Department with a statement of estimated total contributions due under regulations 27, 31 and 34.

(13) A person lacks capacity in relation to a matter if at the material time he is unable to make a decision for himself in relation to the matter because of an impairment or of a disturbance in the functioning of his mind or brain.”

Amendment of regulation 137

15. In paragraph (1) of regulation 137 (Interpretation of Part 3: general)(9), in the definition of “Host Board”, for the full out words at the end of sub-paragraph (iv) substitute—

“means the Regional Health and Social Care Board (RHSCB) and such a person shall be deemed to be employed by the RHSCB for the purposes of this Part, except where—

- (i) regulation 164(5) or (6) applies; or
- (ii) contributions payable pursuant to regulation 162 by an employing authority in respect of a GP provider: in such a case those contributions are not payable by the RHSCB but are payable by that GP Provider or the practice where they are a GP provider.”.

Amendment of regulation 153

16. In paragraph (3) of regulation 153 (Eligibility: general)(10), for sub-paragraph (b) substitute—

(9) The definition of Host Board was substituted by [S.R. 2010 No.22](#), regulation 56(5)(b) and amended by [S.R. 2010 No.286](#), regulation 35(b)

(10) Regulation 153 as amended by [S.R. 2009 No.65](#), regulation 58; [S.R. 2010 No.22](#), regulation 62 and [S.R. 2010 No.286](#), regulation 37

“(b) entered HSC employment before that date and whether or not that person was, on that date, an active member of the 1995 Section in that employment or any other HSC employment.”.

Amendment of regulation 157

17. In paragraph (7) of regulation 157 (Opting out of this section of the scheme)(**11**), after “locum practitioner”, insert “: this is subject to paragraph (10) of regulation 260”.

Amendment of regulation 163

18.—(1) Regulation 163 (Guarantees, indemnities and bonds), is amended as provided by paragraphs (2) and (3)

(2) In paragraph (1)(a), after “fails to pay contributions” insert “or who has previously failed to pay contributions”.

(3) In paragraph (2), after “liabilities of the authority” insert “(or such liabilities as are specified by the Department)”.

Amendment of regulation 181

19. In paragraph (1)(c) of regulation 181 (Increase in level of engagement following exercise of option under regulation 180)(**12**), for “less than 90 per cent” substitute “90 per cent or less”.

Amendment of regulation 260

20.—(1) Regulation 260 (Employing authority and certain member record keeping and contribution estimates)(**13**), is amended as provided by paragraphs (2) to (4).

(2) In paragraph (5), after “earnings” insert “and contributions due under regulation 160, 162 and 165”.

(3) For paragraph (10), substitute—

“(10) A member’s pensionable 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 member has failed to comply with the requirements of—

- (a) whichever of sub-paragraphs (1) to (4) applies to that member, or
- (b) paragraph (7) of regulation 157.

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

(4) For paragraph (14), substitute—

“(14) An employing authority must, in respect of a person, keep a record of all—

- (a) contributions paid under regulations 160, 165 or 167;
- (b) contributions due under regulations 160, 165 or 167, but unpaid;
- (c) contributions paid under regulation 162 or 168;
- (d) contributions due under regulation 162 or 168, but unpaid;
- (e) pensionable earnings;
- (f) absences from work referred to in regulation 140;

(11) Regulation 157 as amended by [S.R. 2009 No.65](#), regulation 60 and [S.R. 2013 No.73](#), regulation 16

(12) Regulation 181 as amended by [S.R. 2009 No.65](#), regulation 63 and [S.R. 2008 No.188](#), regulation 56

(13) Regulation 260 was substituted by [S.R. 2009 No.188](#), regulation 78 and amended by [S.R. 2012 No.42](#), regulation 30

- (g) commencements and terminations of pensionable employment;
- (h) reasons for terminations of pensionable employment.

(14A) That record is to be in a manner approved by the Department.

(14B) Except where the Department waives such requirement, an employing authority must provide a statement in respect of the matters referred to in paragraph (14) in respect of all scheme members to the Department within 13 months of the end of each scheme year.

(14C) Where an employing authority has provided the information in accordance with paragraph (14B) and there is then a change to any of the information provided, that employing authority must, within 1 month of the change, provide the Department with the revised information.”.