
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 113

The Police Pensions Regulations (Northern Ireland) 2015

PART 13

Supplementary

CHAPTER 1

Dual capacity members

Meaning of “dual capacity member”

- 198.**—(1) A person (P) is a dual capacity member of this scheme if—
- (a) P is a member of this scheme in 2 or more of the following capacities—
 - (i) an active member;
 - (ii) a deferred member;
 - (iii) a pensioner member;
 - (b) P is both a pension credit member of this scheme and a member of this scheme in one or more of the following capacities—
 - (i) an active member;
 - (ii) a deferred member;
 - (iii) a pensioner member;
 - (c) P is a member of this scheme in relation to 2 or more continuous periods of pensionable service; or
 - (d) P is a pension credit member of this scheme entitled to 2 or more pension credits.
- (2) For the purpose of paragraph (1)(a) and (b)—
- (a) in determining whether a person who is an active member is also a pensioner member, the fact that the person is an active member and the person's rights in that capacity are to be disregarded; and
 - (b) in determining whether a person who is an active member or pensioner member is also a deferred member, the fact that the person is an active member or pensioner member and the person's rights in that capacity are to be disregarded.

Payment of benefits to or in respect of a dual capacity member

- 199.**—(1) If a person is a dual capacity member of this scheme—
- (a) the benefits that are payable to or in respect of the member in respect of each of the member's capacities are treated separately for the purposes of these Regulations; and
 - (b) the amounts payable to or in respect of the member in each of the member's capacities are determined accordingly.

(2) In relation to payment of death benefits, paragraph (1) does not prevent the calculation under regulation 160 (amount of lump sum death grant payable on death of active member) of a lump sum death grant payable on the death of an active member of this scheme being made by reference to amounts that are relevant to the member in another capacity.

CHAPTER 2

Payment of benefits: general

Reduction in pension debit member's benefits

200.—(1) The benefits to which a pension debit member is entitled under Part 7 are subject to the reduction to be made under article 28 of the 1999 Order.

(2) Member contributions and payments for added pension refunded under Part 10 to a pension debit member are subject to the reduction to be made under article 28 of the 1999 Order.

Late payment of retirement index adjustment or retirement PIA index adjustment

201. Nothing in these Regulations requires any part of a pension attributable to a retirement index adjustment or retirement PIA index adjustment to be paid before the end of the last active scheme year.

Commutation of small pensions

202.—(1) This regulation applies if—

- (a) the pension entitlement of a single capacity member or the pension entitlement of a single capacity member's beneficiary does not exceed the small pensions commutation maximum; or
- (b) the total pension entitlement of a dual capacity member or the total pension entitlement of a dual capacity member's beneficiary does not exceed the small pensions commutation maximum.

(2) Unless the member has reached the member's state pension age, this regulation does not apply if—

- (a) the pension entitlement of the member or the member's beneficiary under paragraph (1) (a) is equal to or exceeds the member's guaranteed minimum; or
- (b) the total pension entitlement of the member or the member's beneficiary under paragraph (1)(b) is equal to or exceeds the member's guaranteed minimum.

(3) The scheme manager may pay the member or the member's beneficiary a lump sum of an amount advised by the scheme actuary as representing the cash value of the pension if—

- (a) the member or the member's beneficiary consents to receipt of a lump sum in place of the pension; and
- (b) the requirements of the commutation provisions that apply in the circumstances are met.

(4) The payment of a lump sum under this regulation in place of a pension discharges all liabilities under this scheme in respect of that pension.

(5) In this regulation—

“the commutation provisions” means the provisions permitting the commutation of pensions set out in—

- (a) regulations 19, 20 or 60 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 ^{M1}

- (b) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997^{M2};
- (c) paragraph 7 of Schedule 29 (authorised lump sums – supplementary) to the 2004 Act (which defines trivial commutation lump sums for the purposes of Part 4 of that Act^{M3}) and, in relation to a pension payable under Part 9 (death benefits), paragraph 20 of that Schedule (which defines trivial commutation lump sum death benefit for the purposes of Part 4 of that Act)^{M4}; and
- (d) regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000^{M5}

“single capacity member” means a member of this scheme who is not a dual capacity member; and

“the small pensions commutation maximum” means the amount that is permitted to be commuted having regard to the commutation provisions that apply in the circumstances.

Marginal Citations

- M1** 1996 No. 493
- M2** S.R. 1997 No.153; regulation 2 amended by S.R. 2002 No.109, S.R. 2005 No. 171 and No 536, S.R. 2006 No. 141, S.I. 2006/744 and S.R.2009 No.365
- M3** Paragraph 7 was amended by Finance Act 2011 (c.11) Schedule 16 paragraphs 23 and 29 and Schedule 18 paragraphs 1, 3 and 4 and S.I. 2006/572
- M4** Paragraph 20 was amended by Finance Act 2011 (c.11) Schedule 16 paragraphs 32 and 39 and Schedule 18 paragraphs 1, 3 and 6.
- M5** S.R 2000 No.146; regulation 3 substituted by S.R.2009 No.365.

CHAPTER 3

Guaranteed minimum pensions

Interpretation and application

203.—(1) This Chapter does not apply to—

- (a) a pension that is forfeited—
 - (i) as a result of a conviction for treason; or
 - (ii) under regulation 209 (forfeiture: offences committed by members), in a case where the relevant offence within the meaning of that regulation is an offence under the Official Secrets Acts 1911 to 1989 [^{F1}or an applicable offence under the National Security Act 2023]^{M6}
- (b) a pension that is commuted under regulation 130 (option for pension credit member to commute whole pension: serious ill-health); or
- (c) a pension that is commuted under regulation 202 (commutation of small pensions) where the conditions in regulation 60 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996^{M7} (payment of a guaranteed minimum pension as a lump sum) are met,

(2) But if any other provision of this scheme is inconsistent with this Chapter, this Chapter prevails.

- (3) In this Chapter—
 - (a) “GMP age”—

- (i) for a man, means 65; and
- (ii) for a woman, means 60; and
- (b) references to the amount of a pension are to its amount after the subtraction of the commutation amount (if any).

Textual Amendments

- F1** Words in reg. 203(1)(a)(ii) inserted (20.12.2023) by The National Security Act 2023 (Consequential Amendments of Subordinate Legislation) Regulations 2023 (S.I. 2023/1267), reg. 1(2), **Sch. para. 51(3)**

Marginal Citations

- M6** 1989 c.6; see **section 16(2)** for the meaning of “Official Secrets Acts 1911 to 1989”.
- M7** S.R.1996 No 493.Regulation 60 was substituted by S.I. 2006/744 and amended by S.R. 2006 No. 223, S.R. 2009 No. 365 and S.R. 2010 No. 108

Guaranteed minimum under section 10 of the 1993 Act

204.—(1) This regulation applies in relation to a member of this scheme (P) who has a guaranteed minimum under section 10 of the 1993 Act^{M8} (earner's guaranteed minimum) in relation to benefits under this scheme—

(2) Nothing in these Regulations permits or requires anything that would cause requirements under that Act in relation to such a member and such a member's rights under a scheme not to be met in relation to P;

(3) Nothing in these Regulations prevents anything from being done which is necessary or expedient for the purpose of meeting such requirements in relation to P.

(4) The following provisions are without prejudice to the generality of paragraphs(2) and (3).

(5) Paragraph (6) applies if apart from this regulation—

- (a) a pension would not be payable to P under this scheme; or
- (b) the weekly rate of the pensions payable would be less than the guaranteed minimum.

(6) A pension at a weekly rate equal to the guaranteed minimum is payable to P for life from—

- (a) the date on which P reaches GMP age; or
- (b) the date on which pensions the aggregate weekly rate of which is equal to the guaranteed minimum are so payable.

(7) A pension is not payable under paragraph (6) until P leaves eligible service if, after reaching GMP age, P continues in eligible service.

(8) A pension is not payable under paragraph (6) until P leaves employment if—

- (a) after reaching GMP age, P continues in employment that is not eligible service; and
- (b) P consents to a postponement of P's entitlement under paragraph (6).

(9) If P continues in employment for 5 years after reaching GMP age and does not then leave employment, P is entitled from the end of that period to so much of P's pension under Parts 7 and 8 as equals P's guaranteed minimum (or, as the case may be, to so much of P's pensions under Parts 7 and 8 as together have a weekly rate equal to P's guaranteed minimum), unless P consents to a further postponement of P's entitlement under paragraph (6).

(10) In the circumstances provided for in paragraph (7), (8) or (9), the amount of the guaranteed minimum to which P is entitled under paragraph (6) is increased in accordance with section 11 of

the 1993 Order (increase of guaranteed minimum where commencement of guaranteed minimum pension postponed).

(11) Paragraph (12) applies if P has a guaranteed minimum under section 10 of the 1993 Act in relation to the whole or part of a pension as a result of receipt by this scheme of a transfer payment from another pension scheme in respect of which the member had such a guaranteed minimum.

(12) If P becomes entitled to the payment for life of a pension under Parts 7 and 8 before reaching GMP age, the weekly rate of the pension, so far as attributable to the transfer payment, must not be less than the guaranteed minimum, multiplied by such factor as is indicated in actuarial tables for a person of P's age and sex at the date on which the pension becomes payable.

Marginal Citations

M8 Section 10 was amended by the Pensions (Northern Ireland) Order 1995 (S.I.1995/3213) (N.I.22) arts.147, 168, Sch.3 para. 20, Sch.5 Pt. 111, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I.2002/671) Art.3(1) and Sch.1 para.41, the Proceeds of Crime Act 2002 (2002.c29.) Section 456, Schedule.2 para 23.

Contracting-out rights

205.—(1) This regulation applies if —

- (a) P has ceased to be in employment that is contracted-out employment, within the meaning of Part 3 of the 1993 Act (certification of pension schemes and effects on members' state scheme rights and duties), by reference to this scheme; and
- (b) paragraph (2) applies

(2) This paragraph applies if either—

- (a) a transfer payment in respect of all P's rights to benefits under this scheme, except P's rights in respect of P's guaranteed minimum or rights under section 5(2B) of the 1993 Act ^{M9}(requirements for certification of schemes: general) (“the person's contracting-out rights”) has been made; or
- (b) P has no rights to benefits under this scheme apart from the person's contracting-out rights.

(3) If this regulation applies—

- (a) from the date on which Preaches GMP age, P is entitled to a pension payable for life at a weekly rate equal to the person's guaranteed minimum, if any; and
- (b) from the date on which Preaches normal pension age under this scheme P is entitled to a lump sum and pension in respect of P's rights under section 5(2B) of the 1993 Act.

(4) Despite paragraph (3) P is not to be regarded as a pensioner member of this scheme for the purpose of Part 9 (death benefits).

Marginal Citations

M9 Subsection (2B) was inserted by the Pensions (Northern Ireland) Order 1995, No. 3213 (N.I.22) article 133(3) and amended by the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, No. 671, Sch.1 paragraph 38.

CHAPTER 4

Appeals in relation to the payment of benefits

Appeals to the Department

206.—(1) This regulation applies to a member of the police service who falls within regulation 4(1).

(2) The member or a person claiming payment of a benefit in respect of the member may, subject to regulation 207 (limitation on appeals), appeal to the Department if the member or person claiming payment in respect of the member is aggrieved by any of the following decisions—

- (a) the refusal of the scheme manager to pay a benefit which the member has claimed payment of or is taken to have claimed payment of under these Regulations;
- (b) the refusal of the scheme manager to pay a benefit which the person has claimed payment of or is taken to have claimed payment of under these Regulations;
- (c) the refusal of the scheme manager to pay a benefit the entitlement to which arises on the fulfilment of conditions under these Regulations which do not include a claim for payment;
- (d) a decision by the scheme manager to refuse to accept a claim for payment of a benefit larger than the benefit granted to or in respect of the member;
- (e) a decision by the police pension authority acting in exercise of its functions as scheme manager under regulation 73 (permanent medical unfitness) as to whether a refusal to accept medical treatment is reasonable;
- (f) a decision by the scheme manager under regulation 113 (cancellation of ill-health pension: failure to receive appropriate medical treatment) as to whether a refusal to accept medical treatment is reasonable;
- (g) a decision by the scheme manager under regulation 105 (reduction of pension in case of default) to reduce the amount of pension payable to the member.

(3) Regulation 222 (procedure on appeals to the Department) sets out the procedure for appeals under this regulation to the Department.

Limitation on appeals against decision of scheme manager

207.—(1) A person may not appeal under regulation 206 (appeals to the Department) against anything done by the scheme manager or the police pension authority acting in exercise of its functions as scheme manager under a power conferred by these Regulations which is expressly stated to be a power in respect of which the scheme manager or the police pension authority acting in exercise of its functions as scheme manager may exercise in their discretion.

(2) Subject to an appeal tribunal or court referring a medical decision for reconsideration under Schedule 1, in any proceedings under regulation 206 (appeals to the Department) the appeal tribunal is bound by a final decision of a medical authority under Schedule 1.

CHAPTER 5

Forfeiture and set-off

Pension supervising authority

208.—(1) For the purpose of this Chapter, the table in this regulation specifies the pension supervising authority for a member of the police service in Northern Ireland.

(2) The pension supervising authority may require the scheme manager to withhold benefits payable to a member under this Chapter.

<i>Member of the police service</i>	<i>Pension supervising authority</i>
a member of the police service who falls within Regulation 4(1);	the Board M10
a member of the police service engaged on relevant service under section 27 of the 1998 Act.	the Board

Marginal Citations

M10 See section 2 of the Police (Northern Ireland) Act 2000 for the meaning of “the Board”

Forfeiture: offences committed by members

209.—(1) If a member is convicted of a relevant offence, the pension supervising authority may to the extent the pension supervising authority considers appropriate require the scheme manager to withhold benefits payable under this scheme to or in respect of the member.

(2) Paragraph (3) applies if benefits are to be withheld as a result of an offence falling within paragraph (b) of the definition of “relevant offence”.

(3) The scheme manager may only withhold that part of a person's pension that exceeds any guaranteed minimum to which the person is entitled under—

- (a) section 10 of the 1993 Act (earner's guaranteed minimum); or
- (b) section 13^{M11} of that Act (minimum pension for surviving spouses and civil partners).

(4) In this regulation—

“forfeiture certificate” means a certificate given by the Department stating that the Department considers that the offence—

- (a) has been gravely injurious to the interests of the State; or
- (b) is liable to lead to serious loss of confidence in the public service; and

“relevant offence” means—

- (c) one or more offences under the Official Secrets Acts 1911 to 1989^{M12[F2]}, or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023,] for which the member has been sentenced on the same occasion to—
 - (i) a term of imprisonment of at least 10 years; or
 - (ii) 2 or more consecutive terms of imprisonment which add up to at least 10 years;
- (d) an offence committed in connection with service as a member of the police service and in respect of which the Department has issued a forfeiture certificate.

Textual Amendments

F2 Words in [reg. 209\(4\)](#) inserted (20.12.2023) by [The National Security Act 2023 \(Consequential Amendments of Subordinate Legislation\) Regulations 2023 \(S.I. 2023/1267\)](#), [reg. 1\(2\)](#), [Sch. para. 51\(2\)](#)

Marginal Citations

M11 Section 13 was amended by the [Social Security Contributions \(Transfer of Functions, etc.\) \(Northern Ireland\) Order 1999 \(S.I. 1999/671\) Art.3\(1\)](#), [Sch.1 para.42](#), the [Civil Partnership \(Contracted-out Occupational and Appropriate Personal Pension Schemes\) \(Surviving Civil Partners\) Order \(Northern](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Police Pensions Regulations (Northern Ireland) 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Ireland) 2005 (S.I. 2005/433) Sch.1 para.5, the Child Support, Pensions and Social Security Act (Northern Ireland) (2000 c.4) sections.52, 67, Sch. 5 Pt. 1 para.1 and Sch.3 Pt.3(4), the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255) Art.261(2) and the Pensions Act (Northern Ireland) 2008 (c.1.(N.I.))

M12 1989 c. 6; see **section 16(2)** for the meaning of “Official Secrets Acts 1911 to 1989”.

Forfeiture: offences committed by a member's beneficiary

210.—(1) If the beneficiary of a deceased member of this scheme is convicted of a relevant criminal offence, the pension supervising authority may to the extent the pension supervising authority considers appropriate, require the scheme manager to withhold benefits payable to the beneficiary in respect of the member.

(2) The scheme manager may withhold benefits but may only withhold that part of a pension that exceeds any guaranteed minimum to which the beneficiary is entitled under section 13 of the 1993 Act.

(3) The pension supervising authority may to the extent that in its discretion it thinks fit restore to the member or apply for the benefit of an eligible child or surviving adult of the member any amount of pension that has been forfeited under this regulation.

(4) If the scheme manager withholds all of the benefits payable to a beneficiary, Part 9 (death benefits) applies as if the beneficiary had died before the member.

(5) In this regulation, “relevant criminal offence” means—

- (a) the murder of the member;
- (b) the manslaughter of the member; or
- (c) any other offence of which the unlawful killing of the member is an element.

Forfeiture: relevant monetary obligations and relevant monetary losses

211.—(1) If a member (P) owes a relevant monetary obligation or has caused a relevant monetary loss, the pension supervising authority may, to the extent the pension supervising authority considers appropriate, require the scheme manager to withhold benefits payable to P under this scheme.

(2) The scheme manager may withhold benefits but may only withhold that part of P's pension that exceeds any guaranteed minimum to which P is entitled under section 10 of the 1993 Act.

(3) The scheme manager may not withhold more than the lesser of—

- (a) the amount of the relevant monetary obligation or relevant monetary loss; and
- (b) the value of P's entitlement to benefits.

(4) The scheme manager may only withhold benefits if—

- (a) there is no dispute as to the amount of the relevant monetary obligation or relevant monetary loss; or
- (b) the relevant monetary obligation or relevant monetary loss is enforceable as follows—
 - (i) under an order of a competent court;
 - (ii) in consequence of an award of an arbitrator; or
 - (iii) in Scotland, in consequence of an award of an arbiter appointed (failing agreement between the parties) by the sheriff.

(5) In this regulation—

“relevant monetary obligation” means a monetary obligation which—

- (a) was incurred to the Department or P's employer (if different);

- (b) was incurred after P became an active member of this scheme;
 - (c) arose out of P's criminal, negligent or fraudulent act or omission; and
 - (d) arose out of or was connected with the eligible service in respect of which P is a member of this scheme; and
- “relevant monetary loss” means a monetary loss which—
- (a) was caused to this scheme; and
 - (b) arose as a result of P's criminal, negligent or fraudulent act or omission.

Set-off

212.—(1) The pension supervising authority may require the scheme manager to set off a relevant monetary obligation against a member's entitlement to benefits under this scheme.

(2) In this regulation, a “relevant monetary obligation” is a monetary obligation owed by a member (P), which satisfies the conditions in paragraph (3), (4) or (5).

(3) The conditions are that the monetary obligation—

- (a) was incurred to the Department or P's employer (if different);
- (b) was incurred after P became an active member of this scheme; and
- (c) arose out of or was connected with the eligible service in respect of which P is a member of this scheme.

(4) The conditions are that the monetary obligation—

- (a) was incurred to this scheme; and
- (b) arose out of P's criminal, negligent or fraudulent act or omission.

(5) The conditions are that the monetary obligation—

- (a) was incurred to this scheme; and
- (b) arose out of a payment made to P in error by the scheme manager.

(6) Paragraph (7) applies if a set-off is to be applied as a result of P owing a relevant monetary obligation which satisfies the conditions in paragraph (3).

(7) Where this paragraph applies, the scheme manager may not apply a set-off against that part of P's entitlement to benefits that represents transfer credits within the meaning of article 121 (interpretation of Part 2) of the 1995 Order ^{M13} (other than prescribed transfer credits for the purpose of article 89(5)(d) of the 1995 Order ^{M14} (exceptions from the inalienability of occupational pensions)).

(8) The scheme manager may only apply a set-off against that part of a member's pension that exceeds any guaranteed minimum to which the member is entitled under section 10 of the 1993 Act.

(9) The value of the set-off applied must not exceed the lesser of—

- (a) the amount of the relevant monetary obligation; and
- (b) the value of P's entitlement to benefits.

(10) The scheme manager may only set off a relevant monetary obligation against P's entitlement to benefits if—

- (a) there is no dispute as to the amount of the relevant monetary obligation; or
- (b) the relevant monetary obligation is enforceable—
 - (i) under an order of a competent court;
 - (ii) in consequence of an award of an arbitrator; or

- (iii) in Scotland, in consequence of an award of an arbiter appointed (failing agreement between the parties) by the sheriff.

Marginal Citations

- M13** The definition of “transfer credits” in Article 121(1) was amended by the [Pensions \(Northern Ireland\) Order 2005 \(S.I.2005/255 \(N.I. 1\)\)](#), Art.290(1), Sch.10 para. 63(1), **63(2)**;
- M14** Article 89(5)(d) was amended by the [Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147 \(N.I.11\)\)](#) Schedule 9 para 46(1) and (4). See S.R. 1997 No.153 which prescribes the transfer credits.

Forfeiture and set-off: procedure

213.—(1) If the pension supervising authority proposes to require the scheme manager to withhold benefits or apply a set-off against a person's entitlement to benefits, the pension supervising authority must notify the person of the proposal in writing.

(2) If the scheme manager withholds benefits under regulation 211 (forfeiture: relevant monetary obligations and relevant monetary losses) or applies a set-off against an entitlement to benefits under regulation 212 (set-off), the scheme manager must give the member a certificate showing—

- (a) the amount withheld or set off; and
- (b) the effect of the withholding or set-off on the member's benefits under this scheme.

Forfeiture: appeals to the Department

214.—(1) If the pension supervising authority proposes to require the scheme manager to withhold any benefits payable to or in respect of a member of the police service (“the member”), the member or a person claiming payment of a benefit for or in respect of the member may, subject to regulation 207 (limitations on appeals), appeal against the proposal to the Department,

(2) Regulation 222 (procedure on appeals to the Department) sets out the procedure for appeals under this regulation to the Department.

CHAPTER 6

Payment and deduction of tax

Scheme manager to be scheme administrator for purposes of Part 4 of Finance Act 2004

215. The scheme manager is appointed to be responsible for all functions that are functions conferred or imposed on the scheme administrator by or under Part 4 of the 2004 Act (pension schemes etc.).

Payment on behalf of members of lifetime allowance charge

216.—(1) A member of this scheme may request the scheme manager to pay on the member's behalf any amount that is payable by way of the lifetime allowance charge under section 214 of the 2004 Act (“the amount”) if—

- (a) an event that is a benefit crystallisation event (“the event”) listed in the table in section 216(1) of the 2004 Act ^{M15} occurs in relation to the member; and
 - (b) the member and the scheme manager are jointly and severally liable in relation to the event.
- (2) A request may only be made by notice given to the scheme manager before the event occurs.

(3) The scheme manager may only comply with a request if the member pays the amount to the scheme manager on or before the date on which the event occurs.

Marginal Citations

M15 Section 216(1) was amended by the [Finance Act 2005 \(c.7\)](#) Schedule 10 paragraphs 1, 31 and 42; the [Finance Act 2006 \(c.25\)](#) Schedule 23 paragraphs 1 and 30; the [Finance Act 2008 \(c.9\)](#) Schedule 29 paragraphs 1, 4 and 5; and the [Finance Act 2011 \(c.11\)](#) Schedule 16 paragraphs 43, 62, 73 and 104.

Reduction of benefits where lifetime allowance charge payable

217.—(1) This regulation applies if—

- (a) an event that is a benefit crystallisation event (“the event”) listed in the table in section 216(1) of the 2004 Act (“the table”) occurs in relation to a member;
- (b) the member and the scheme manager are jointly and severally liable in relation to the event; and
- (c) no request has been duly made under regulation 216 (payment on behalf of members of lifetime allowance charge) in relation to the event or, if such a request has been made, the scheme manager is prevented from complying with it by paragraph (3) of that regulation.

(2) If this regulation applies—

- (a) the scheme manager must pay the tax payable on the event;
- (b) if the event is benefit crystallisation event 8 in the table (transfer to qualifying recognised overseas pension scheme), the amount or value of the sums or assets transferred must be reduced; and
- (c) in the case of any other event in the table, the amount or value of the benefits payable to or in respect of the member must be reduced.

(3) The amount or value of the reduction—

- (a) must fully reflect the amount of the tax so paid;
- (b) must be determined in accordance with guidance provided by the scheme manager; and
- (c) in the case of any reduction to pension benefits, must be consistent with normal actuarial practice.

Information about payment of annual allowance charge

218.—(1) If a member's pension scheme input amount for this scheme for a tax year exceeds the amount of the annual allowance for that tax year, paragraph (2) applies in respect of the member for that tax year.

(2) The scheme manager must, no later than 31st July after the end of the tax year, provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for that tax year.

(3) In this regulation, “pension scheme input amount” has the same meaning as in section 237B(2) of the 2004 Act ^{M16} (liability of scheme administrator).

Marginal Citations

M16 2004 c. 12; section 237B was inserted by the [Finance Act 2011 \(c. 11\)](#), [Schedule 17](#), paragraph 15 and was amended by the [Finance Act 2013 \(c. 29\)](#), [Schedule 46](#), paragraphs 119 and 129.

Reduction of benefits where annual allowance charge paid by scheme manager

219.—(1) This regulation applies where—

- [^{F3}(a) a member gives a valid notice to the scheme manager
 - (i) of joint and several liability to an annual allowance charge under section 237B of the 2004 Act, or
 - (ii) of liability to an annual allowance charge in accordance with regulation 219A: and]
- (b) the scheme manager satisfies the liability specified in the notice.

(2) The amount or value of the benefits payable to or in respect of the member for the tax year to which the notice relates must be reduced by the scheme manager in accordance with paragraph (3).

(3) Subject to paragraph (4), the amount or value of the reduction of benefits—

- (a) must fully reflect the amount paid by the scheme manager; and
- [^{F4}(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and]
- (b) must be consistent with normal actuarial practice.

(4) Benefits may only be reduced under this regulation to the extent that the reduction would not result in the loss of any part of a guaranteed minimum pension to which a person is entitled under sections 10 (earner's guaranteed minimum) or 13 (minimum pension for surviving spouses and civil partners) of the 1993 Act.

Textual Amendments

- F3** Reg. 219(1)(a) substituted (30.3.2022) by [The Police Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/148\)](#), regs. 1(2), **5(1)(a)**
- F4** Reg. 219(3)(aa) inserted (30.3.2022) by [The Police Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/148\)](#), regs. 1(2), **5(1)(b)**

[^{F5}Voluntary scheme pays arrangement

219A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the scheme manager is not jointly liable under section 237B of the 2004 Act (liability of scheme administrator) in relation to the charge;
- (b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and
- (c) the amount of the member's liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member's entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(5) In this regulation—

“pension scheme input amount” has the same meaning as in section 237B(2) of the 2004 Act (liability of scheme administrator);

“police pension schemes” means this scheme, the 1988 scheme or the 2006 scheme;”.]

Textual Amendments

- F5** [Reg. 219A](#) inserted (30.3.2022) by [The Police Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/148\)](#), regs. 1(2), **5(2)**

CHAPTER 7

General

General prohibition on unauthorised payments

220. Nothing in these Regulations requires or authorises the making of any payment, which, if made, would be an unauthorised payment for the purposes of Part 4 of the 2004 Act (pension schemes etc.) (see section 160(5) of that Act).

Calculation of periods of membership and service

221.—(1) For the purposes of this scheme, periods of membership and service are to be expressed in the first instance in whole years, and days and fractions of a day, and the initial aggregation of periods that require to be aggregated is done in the first instance by reference to periods so expressed. This is subject to paragraph (3).

(2) If, when all periods of membership or service that require to be aggregated have been aggregated, there is any excess part day over the number of whole days, that excess is rounded up to a full day. This is subject to paragraph (3).

(3) If membership or service is referred to in these Regulations as membership or service in years—

- (a) the days referred to in paragraph (1); and
- (b) the full days referred to in paragraph (2),

are converted into years by dividing the number of days in excess of the period of whole years by 365, and using the result to four decimal places.

(4) If a period of membership or service is less than one year, this regulation applies as if the words “whole years, and” were omitted from paragraph (1) and the words “in excess of the period of whole years” were omitted from paragraph (3).

Procedure on appeals to the Department

222.—(1) An appeal to the Department under regulation 206 (payments of benefits; appeals to the Department) or 214 (forfeiture: appeals to the Department) must—

- (a) be made by notice in writing; and
- (b) specify the grounds of appeal.

(2) The Department, on receiving a notice of appeal, must appoint an appeal tribunal (“the tribunal”) to hear the appeal.

(3) The tribunal must consist of 3 persons including—

- (a) a barrister or solicitor of not less than 7 years' standing who must be appointed as chair;

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- (b) a former member of the police service or of a police force in Great Britain who held a rank not below Superintendent before leaving the police.
- (4) The tribunal must—
 - (a) determine the time and place of the hearing and of any postponed or adjourned hearing; and
 - (b) give reasonable notice of those details to the appellant and to the scheme manager (“the parties”).
- (5) Either party may—
 - (a) be represented before the tribunal by counsel, a solicitor or any other person the party considers appropriate;
 - (b) adduce evidence; and
 - (c) cross-examine witnesses.
- (6) The tribunal must determine its own procedure but—
 - (a) the tribunal must have regard to the practice in a hearing of an appeal to a county court under article 28 of the County Courts (Northern Ireland) Order 1980 ^{M17}; and
 - (b) the rules of evidence that apply to an appeal under that Order, apply to an appeal under this regulation.
- (7) The tribunal, after hearing and determining the appeal, may make any order as appears to it just.
- (8) The order must state the reasons for the decision and each of the parties must be given a copy.
- (9) Either party may appeal to the High Court in accordance with rules of court on any point of law arising from a decision of the tribunal under this regulation.

Marginal Citations

M17 [S.I. 1980 397 \(NI.397\)](#)

Evidence of entitlement

223.—(1) The scheme manager may require any person who is receiving a pension under this scheme to provide evidence to establish—

- (a) the person's identity; and
- (b) the person's continuing entitlement to payment of any amount.

(2) If the person does not provide the required evidence, the scheme manager may withhold the whole or any part of any benefits payable under this scheme in respect of the person.

Provision of benefit information statements to members

224. The scheme manager must provide benefit information statements to each active member of this scheme in accordance with—

- (a) section 14 of the Act (information about benefits); and
- (b) Department of Finance and Personnel directions given under that section.

Transitional provisions

225. Schedule 4 (transitional provisions) has effect.

Consequential Amendment

226. Schedule 5 has effect.

Changes to legislation:

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Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Ch. 4 cease to have effect from 1/4/2024 by [S.R. 2024/38 reg. 10](#)
- Sch. 1 para. 1(d) substituted by [S.R. 2024/38 reg. 42\(3\)](#)
- reg. 19(1A) inserted by [S.R. 2024/38 reg. 7](#)
- reg. 75(3) inserted by [S.R. 2024/38 reg. 13](#)
- reg. 79(5) inserted by [S.R. 2024/38 reg. 14](#)
- reg. 84(3)(4) inserted by [S.R. 2024/38 reg. 16\(3\)](#)
- reg. 90(4) inserted by [S.R. 2024/38 reg. 20](#)
- reg. 117(2) inserted by [S.R. 2024/38 reg. 32\(7\)](#)
- reg. 202(5)(a) and words omitted by [S.R. 2024/38 reg. 37\(2\)](#)
- reg. 209(3A) inserted by [S.R. 2024/38 reg. 39\(2\)](#)
- reg. 219(5) inserted by [S.R. 2024/38 reg. 41](#)