
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 166

The Firefighters' Pension Scheme (Consequential Provisions) Regulations (Northern Ireland) 2015

PART 4

Modification of tax regime

Lifetime allowance charge

12.—(1) This regulation applies to a person (P) who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2014 Act (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme;
- (c) is being paid a higher or a lower tier ill-health pension under the new scheme; and
- (d) has an ill-health pension paid from the new scheme reduced as a consequence of P becoming entitled to payment of a scheme pension (within the meaning of paragraph 2 of Schedule 28 to the Finance Act 2004⁽¹⁾) under the old scheme.

(2) Section 216 of the Finance Act 2004⁽²⁾ (benefit crystallisation events and amounts crystallised) is modified in its application to P as specified in paragraph (3).

(3) The payment of any scheme pension from the old scheme to P is treated as if it was not a benefit crystallisation event within the meaning of section 216 of the Finance Act 2004.

Annual allowance charge

13.—(1) This regulation applies to a person (P) who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2014 Act;
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of a lower tier ill-health pension under the new scheme.

(2) Section 234 of the Finance Act 2004⁽³⁾ (defined benefits arrangements) is modified in its application to P as specified in paragraph (3).

(1) [2004 c.12](#). Paragraph 2 was amended by sections 101 and 104 of, and Schedules 10 and 11 to, the Finance Act [2005 \(c.7\)](#); by section 161 of, and Schedule 23 to, the Finance Act [2006 \(c.25\)](#); by section 70 of, and Schedule 20 to, the Finance Act [2007 \(c.11\)](#); by section 51 of the Finance Act [2013 \(c.29\)](#); and by [S.I. 2007/493](#).

(2) Section 216 was amended by section 101 of, and paragraphs 1 and 31 of Schedule 10 to, the Finance Act [2005 \(c.7\)](#); section 161 of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act [2006 \(c.25\)](#); by section 92 of, and paragraphs 4 and 5 of Schedule 29 to, the Finance Act [2008 \(c.9\)](#); and by section 65 of, and paragraphs 62 and 73 of Schedule 16 to, the Finance Act [2011 \(c.11\)](#).

(3) Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act [2011 \(c.11\)](#).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the lower tier ill-health pension, the element of the lower tier ill-health pension that represents pensionable service for the old scheme is not to be counted as being part of the closing value.