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STATUTORY INSTRUMENTS

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**2018 No. 997**

**The Police and Firefighters' Pensions  
(Amendment) Regulations 2018**

**PART 2**

**Police Pensions**

**CHAPTER 5**

**Amendments to the Police Pensions Regulations 2015**

**30.** The Police Pensions Regulations 2015(1) are amended in accordance with regulations 31 to 38.

**Index adjustment**

**31.** In the definition of “index adjustment” in regulation 2 (interpretation) in paragraph (a), for “that scheme year” substitute “the previous scheme year”.

**National Crime Agency officers**

**32.** In the table in regulation 5 (members of a police force other than a home police force), in the 3rd row of column 1, omit “based in England, Wales or Scotland”.

**Adjustment of active member account**

**33.** In regulation 62 (adjustment of active member account after period of unpaid family leave or unpaid sick leave), in paragraph (2) for “at the beginning of the” substitute “immediately before the commencement of the”.

**Surviving cohabiting partners**

**34.—**(1) In regulation 135 (meaning of “surviving adult partner”)—

(a) in paragraph (1)(a)—

(i) for “the member has sent to the scheme manager a written declaration in a form required by the scheme manager signed by both the member and P that” substitute “the following conditions are met”, and

(ii) omit paragraph (iv);

(b) omit paragraph (1)(b); and

(c) omit paragraphs (3) and (4).

(2) In regulation 156 (persons who may be paid lump sum death grant)—

- (a) in paragraph (2)(b)(i) for “stated in the declaration under” substitute “in paragraphs (1)(a)(i) to (iii) of”;
- (b) in paragraphs (4) and (5), at the beginning of both paragraphs insert “Subject to paragraph (5A)”;
- (c) after paragraph (5) insert—

“(5A) Unless paragraph (5B) applies, the scheme manager must pay a grant to a person of the description in paragraph (2), if a grant was paid to a different person under paragraph (4) or (5) before this paragraph came into force.

(5B) This paragraph applies where the scheme manager is of the opinion that the person of the description in paragraph (2) has benefited from all of the grant paid under paragraph (4) or (5).

(5C) The amount of a grant payable under paragraph (5A) is an amount up to the amount calculated under regulation 161, but the scheme manager may pay such lower amount as it considers appropriate in all the circumstances, if it is of the opinion that the person has benefited from some of the grant paid under paragraph (4) or (5).”.

### **Death gratuities**

**35.**—(1) In regulation 166 (death gratuity – estate), in paragraph (1) before sub-paragraph (a) insert—

“(za) who dies as an active member;”.

(2) In paragraph 34 of Schedule 4 (death gratuity – estate)—

- (a) in paragraph (2), for “may in its discretion” substitute “must”; and
- (b) in paragraph (3), for “may” substitute “must”.

### **Member contributions**

**36.** In regulation 172 (option to pay member contributions for period of unpaid leave), in paragraph (7) for “at the beginning of the” substitute “immediately before the commencement of the”.

### **Payment of annual allowance charge**

**37.**—(1) In regulation 222 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a), substitute—

“(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 FA 2004, or
- (ii) of liability to an annual allowance charge in accordance with regulation 222A; and”;

(b) in paragraph (3), after sub-paragraph (a) insert—

“(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”.

(2) After regulation 222 insert—

### **“Voluntary scheme pays arrangement**

**222A.**—(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 FA 2004 (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—

“annual allowance” has the meaning given in section 228 (annual allowance) of FA 2004;

“annual allowance charge” has the meaning given in section 227 (annual allowance charge) of FA 2004;

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

“police pension schemes” means this scheme, the 1987 scheme or the 2006 scheme;

“tax year” means a period of one year which is a period of assessment for income tax purposes.”.

### **Transitional members**

**38.** In paragraph 39 of Schedule 4 (calculation of weighted accrual for service in the 1987 scheme), for paragraph (7) substitute—

“(7) The annual rate of pension payable to the member under the 1987 scheme is the higher of—

- (a) the amount calculated by multiplying the accrual rate by the member’s final pay; or,
- (b) where a member is entitled to a deferred pension under regulation B5 (policeman’s deferred pension) and under Part 6 (policeman’s deferred pension) of Schedule B, the amount of pension that would have been payable under the 1987 scheme if those provisions applied for the calculation instead of subparagraphs (3) to (6) of this paragraph.”.