



Resident Magistrates' Pensions Act (Northern Ireland) 1960

1960 CHAPTER 2

CONTRIBUTIONS

[^{F1}8A Contributions towards cost of pension etc

- (1) The Lord Chancellor may, by regulations made with the consent of the Treasury, make provision for and in connection with requiring contributions to be made towards the cost of the liability for relevant benefits.
- (2) The prescribed contributions are to be—
 - (a) made by the person to or in respect of whom the relevant benefits are to be, or may be, provided;
 - (b) made for the person's period of relevant service;
 - (c) in the form of deductions from the salary payable for that service.
- (3) But no contribution is to be made by a person—
 - (a) for any period of service during which an election under section 2A is in force in respect of the person;
 - (b) for any period of service after the person has completed, in the aggregate, 20 years' relevant service;
 - (c) for any other prescribed period of service;
 - (d) in any prescribed circumstances.
- (4) For the purposes of subsection (3)(b), it does not matter whether the person's relevant service was service before or after the commencement of paragraph 1 of Schedule 5 to the Pensions Act 2011 (but no contribution is to be made for a person's service before that commencement).
- (5) In this section—

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“prescribed” means specified in, or determined in accordance with, regulations;

“relevant benefits” means—

- (a) a pension under section 2;
- (b) a lump sum under section 3;

“relevant service” means service as a district judge (magistrates' courts) in Northern Ireland.

- (6) Regulations under this section may make provision for consequential, transitional and incidental matters.
- (7) Regulations made under this section shall be subject to annulment in like manner as a statutory instrument and section 5 of the Statutory Instruments Act 1946 shall apply accordingly.]

<p>F1 S. 8A inserted (3.1.2012) by Pensions Act 2011 (c. 19), ss. 34(2), 38(4), Sch. 5 para. 1(2); S.I. 2011/3034, art. 3(g)(j)</p>
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9 Contribution towards cost of widow's and children's pension.

^{F2}(1) A contribution towards the cost of the liabilities assumed under this Act for the the benefit of a resident magistrate's widow^{F3} widower] and children shall be made, taking the form of a reduction in the lump sum which may be granted under this Act.

^{F4}(1A) No contribution shall be made by a person under sub#section (1) for any period of service during which an election under section 2A is in force in respect of that person.]

- (2) The amount of the contribution shall, subject to sub-sections (3) and (4), be equal to the annual amount of the personal pension.
- (3) Where a resident magistrate (not being a person to whom paragraph (b) of sub-section (2) of section two applies) last had a wife^{F3} or a husband] at a time before the end of his^{F3} or her] service (leaving out of account any marriage after the end of that service) the amount of the contribution shall be the annual amount of the personal pension—
 - (a) multiplied by the number of years of his^{F3} or her] service completed before that time; and
 - (b) divided by the number of years of his^{F3} or her] service completed in all.
- (4) Where a resident magistrate (being a person to whom paragraph (b) of sub-section (2) of section two applies) last had a wife^{F3} or a husband] at a time before the end of his^{F3} or her] service as a resident magistrate or of his^{F3} or her] service in whole-time employment to which the Superannuation Acts apply (leaving out of account any marriage after the end of his^{F3} or her] service as a resident magistrate), the amount of the contribution shall be the annual amount of the personal pension—
 - (a) multiplied by the number of years of his^{F3} or her] aggregated service completed before that time; and
 - (b) divided by the number of years of his^{F3} or her] aggregated service completed in all.
- (5) A contribution shall not be made—
 - (a) in the case of a^{F3} person] (not being a person to whom paragraph (b) of sub-section (2) of section two applies) who had not a wife^{F3} or a husband] at any time during his^{F3} or her] service as a resident magistrate; or

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- (b) in the case of a^{F3} person] (being a person to whom paragraph (b) of subsection (2) of section two applies) who had not a wife^{F3} or a husband] at any time during his^{F3} or her] service as a resident magistrate or his^{F3} or her] service in whole-time employment to which the Superannuation Acts apply; or
- (c) in the case of a^{F3} person] (being a person to whom paragraph (b) of subsection (2) of section two applies) who—
 - (i) was not a participant in the Widows' and Children's Pension Scheme established under the Superannuation Act (Northern Ireland), 1949 ; and
 - (ii) last had a wife^{F3} or a husband] at a time before his^{F3} or her] appointment as a resident magistrate.

^{F5}(5A) The foregoing provisions of this section shall not apply in the case of a man continuing to serve after 17th April 1973 unless, in pursuance of regulations made under Schedule 3 to the Administration of Justice Act 1973 , he elects that this Act shall apply to him as if that Schedule had not been passed.]

F2 Contributions increased for higher pensions, [1973 c. 15](#)

F3 [1991 NI 24](#)

F4 SR 1989/100

F5 SR 1974/178

^{F6}9A Voluntary contributions.

(1) The Lord Chancellor shall by regulations, made with the consent of the Treasury, make provision

- ^{F7}(a) [entitling any member of a judicial pension scheme constituted by this Act to make voluntary contributions towards the cost of the provision of additional benefits^{F7} whether under the scheme or otherwise; or]
- ^{F7}(b) [imposing conditions with respect to the exercise by any such person of any entitlement (whether or not under paragraph (a)) which he may have to make any such voluntary contributions.]

[The regulations may make provision for the purpose of imposing, in a case where a ^{F7}(1A) member makes voluntary contributions, upper limits with respect to—

(a) the aggregate value of the aggregable benefits which may be paid to or in respect of any such member; and

(b) the amount which any such member may pay by way of such contributions;

and, without prejudice to the generality of paragraph (b), the regulations may in particular, impose such an upper limit on the amount which a member may pay by way of voluntary contributions as will, so far as reasonably practicable, secure that the aggregate value referred to in paragraph (a) will not exceed the limit prescribed under that paragraph.

(1B) The regulations may—

(a) prescribe the manner in which aggregable benefits are to be valued for the purpose of any such aggregation as is mentioned in subsection (1A);

(b) confer on the administrators of a judicial pension scheme power to require a member who is making, or who wishes to make, voluntary contributions to

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provide such information as they may require concerning any retained benefits of his;

- (c) permit the disclosure by those administrators of any information which they may obtain concerning any such retained benefits—
 - (i) to, or to any officers of, the Commissioners of Inland Revenue; or
 - (ii) to, or to any servants or agents of, any authorised provider who is, or may be, concerned in the investment of the voluntary contributions or the provision of the additional benefits in question.]

(2) The regulations—

- (a) may not prohibit the payment of voluntary contributions;
- (b) may not impose any limit on the amount which any member may pay by way of voluntary contributions other than^{F8}[^{F7}. . . —]
 - [such upper limit as may be imposed by virtue of subsection (1A)(b);
 - ^{F7}(i) ^{F9}. . .]
 - (ii) ^{F9}
- (c) must secure that any voluntary contributions paid by a member of a scheme are used to provide prescribed additional benefits for or in respect of him; and
- (d) must secure that the value of such additional benefits is reasonable, having regard to—
 - (i) the amount paid by way of voluntary contributions;
 - (ii) the value of the other benefits provided under the scheme; and
 - [the general value of benefits available to a person under any contract
 - ^{F10}(iii) of life insurance entered into by him with an insurer;]

[^{F7}but paragraphs (c) and (d) have effect only in relation to a voluntary contributions scheme constituted by or under this Act.]

(3) The regulations may, in particular—

- (a) provide that the value of additional benefits offered on payment of voluntary contributions shall be determined in accordance with prescribed rules based on tables prepared for the purposes of the regulations by the Government Actuary;^{F7}. . .
- (b) prescribe the manner in which it is to be determined in any case whether the amount of a person's contributions exceed any[^{F7} such limit as is mentioned in] subsection (2)(b).
- [provide for any administrative expenses incurred by any person by virtue
- ^{F7}(c) of this section to be defrayed out of sums received by way of voluntary contributions;
- (d) provide for the manner in which voluntary contributions are to be made;
- (e) make provision for, and in connection with, the valuation of a person's accrued rights—
 - (i) under any occupational or personal pension scheme, which are to be transferred into a voluntary contributions scheme, or
 - (ii) under any voluntary contributions scheme, which on termination of his membership of that scheme may fall to be transferred into another scheme;
- (f) prescribe the additional benefits which are to be available under a voluntary contributions scheme and the rates and times at which those benefits are to be payable;

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- (g) make provision for and in connection with the making of elections between different benefits available under voluntary contributions schemes;
- (h) provide for the terms on which a person may terminate his membership of a voluntary contributions scheme;
- (i) provide for the terms on which surplus funds may be refunded to a person who has made payments by way of voluntary contributions to a voluntary contributions scheme;
- (j) specify any authorised providers—
 - (i) who are to invest any prescribed voluntary contributions, or
 - (ii) who are to provide any prescribed additional benefits,
 and, if two or more authorised providers are so specified, may make provision entitling any person who makes prescribed payments by way of voluntary contributions to elect between those authorised providers.]

Subs. (4) rep. by 1993 c. 8

[The regulations may provide for such additional benefits arising under or by virtue of ^{F7}(4A) this section as may be prescribed—

- (a) to be charged on, and paid out of, the Consolidated Fund of the United Kingdom; or
 - (b) to be paid out of money provided by the Parliament of the United Kingdom.]
- (5) Regulations made under this section may make provision for consequential and incidental matters, including, in particular, consequential provision as to any statutory provision referring to or relating to lump sums payable under this Act.
- (6) Regulations made under this section shall be subject to annulment in like manner as a statutory instrument and section 5 of the Statutory Instruments Act 1946 shall apply accordingly.

[In this section—

^{F7}(7) “administrators”, in relation to any scheme, means the persons entrusted with the administration of that scheme;

“aggregable benefits” means—

- (a) any pensions or other benefits under a judicial pension scheme, other than such additional benefits as are mentioned in subsection (1);
- (b) such additional benefits so mentioned as may be prescribed; and
- (c) such retained benefits as may be prescribed;

^{F10}“authorised provider”, in relation to the investment of any sums paid by way of voluntary contributions or the provision of any benefit, means—

- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to invest such sums or, as the case may be, to provide that benefit;
- (b) an EEA firm of a kind mentioned in paragraph 5(a), (b) or (c) of Schedule 3 to that Act, which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to invest such sums or, as the case may be, to provide that benefit and which satisfies the conditions applicable to it which are specified in subsection (7B), (7C) or (7D); or
- (c) an EEA firm of a kind mentioned in paragraph 5(d) of Schedule 3 to that Act, which has permission under paragraph 15 of that Schedule

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(as a result of qualifying for authorisation under paragraph 12 of that Schedule) to invest such sums or, as the case may be, to provide that benefit.]

“employment” has the same meaning as it has in the^[F11] Pension Schemes (Northern Ireland) Act 1993] (and accordingly includes employment as a self-employed earner, within the meaning of^[F11] section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992];

^[F10]“insurer” means—

- (a) a person who has permission under ^[F12]Part 4A] of the Financial Services and Markets Act 2000 to effect or carry out contracts of long-term insurance;
- (b) an EEA firm of the kind mentioned in paragraph 5(d) of Schedule 3 to that Act, which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to effect or carry out contracts of long-term insurance;]

“judicial pension scheme” means a scheme constituted by this Act;

“member” means member of a judicial pension scheme;

“occupational pension scheme” has the meaning given by^[F11] section 1 of the Pension Schemes (Northern Ireland) Act 1993];

“personal pension scheme” has the meaning given by^[F11] section 1 of the Pension Schemes (Northern Ireland) Act 1993];

“prescribed” means specified in, or determined in accordance with, the regulations;

^{F13}

“retained benefits”, in the case of any person, means any rights retained by him to ^{F14} . . . benefits under any occupational or personal pension scheme which ^[F15]is registered under Part 4 of the Finance Act 2004], being rights which accrued during some previous employment;

“surplus funds”, in relation to a person and any voluntary contributions scheme, means any funds which are, or have been, held for the purposes of that voluntary contributions scheme and which fall to be returned to him in consequence of any such limit as is mentioned in subsection (2)(b);

^{F16}

“voluntary contributions”, in relation to any member of a judicial pension scheme, means voluntary contributions towards the provision of additional benefits, whether under that scheme or otherwise;

“voluntary contributions scheme” means any occupational pension scheme if and to the extent that it is a scheme under which such additional benefits as are mentioned in subsection (1) are, or are to be, provided;

and, where a person's voluntary contributions are made by deduction from salary, any reference to payment of, or by way of, voluntary contributions shall be taken to include a reference to the making of voluntary contributions by deduction or, as the case may require, to any voluntary contributions so made.

^{F10} [In subsection (7), the definitions of “authorised provider” and “insurer” must be read (7A) with—

- (a) section 22 of the Financial Services and Markets Act 2000;
- (b) any relevant order under that section; and
- (c) Schedule 2 to that Act.

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- (7B) If the EEA firm concerned is of the kind mentioned in paragraph 5(a) of Schedule 3 to the Financial Services and Markets Act 2000, the conditions are—
- (a) that, in investing of the sums in question, or in providing the benefit in question, the firm is carrying on a service falling within section A or [F17B of Annex I to the Markets in Financial Instruments Directive]; and
 - (b) that the firm is authorised by its home state authorisation to carry on that service.
- (7C) If the EEA firm concerned is of the kind mentioned in paragraph 5(b) of that Schedule, the conditions are—
- (a) that, in investing of the sums in question, or in providing the benefit in question, the firm is carrying on an activity falling within Annex 1 to the Banking Consolidation Directive; and
 - (b) that the activity in question is one in relation to which an authority in the firm's home State has regulatory functions.
- (7D) If the EEA firm concerned is of the kind mentioned in paragraph 5(c) of that Schedule, the conditions are—
- (a) that, in investing of the sums in question, or in providing the benefit in question, the firm is carrying on an activity falling within Annex 1 to the Banking Consolidation Directive;
 - (b) that the activity in question is one in relation to which an authority in the firm's home State has regulatory functions; and
 - (c) that the firm also carries on the activity in question in its home State.
- (7E) Expressions used in subsections (7B) to (7D) which are also used in Schedule 3 to the Financial Services and Markets Act 2000 have the same meaning in those subsections as they have in that Schedule.]
- (8) Without prejudice to subsections (3)(c) and (d) and (4A), there may be paid out of money provided by the Parliament of the United Kingdom—
- (a) any sums required for or in connection with the operation or administration of any prescribed voluntary contributions scheme; or
 - (b) any administrative expenses incurred under or by virtue of this section by a Minister of the Crown or government department.
- (9) Any sums received under this section may be paid into the Consolidated Fund of the United Kingdom.]]

F6 1991 NI 24

F7 1993 c. 8

F8 Words in s. 9A(2)(b) omitted (6.4.2006) by virtue of the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(a)**

F9 S. 9A(2)(b)(ii) and preceding word omitted (6.4.2006) by virtue of the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(a)**

F10 SI 2001/3649

F11 1993 c. 49

F12 Words in s. 9A(7) substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\)](#), s. 122(3), **Sch. 18 para. 142** (with [Sch. 20](#)); S.I. 2013/423, art. 3, [Sch.](#)

F13 Definition of "relevant benefits" in s. 9A(7) omitted (6.4.2006) by virtue of the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(b)(i)**

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- F14** Word in s. 9A(7) omitted (6.4.2006) by virtue of the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(b)(ii)**
- F15** Words in s. 9A(7) substituted (6.4.2006) by the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(b)(ii)**
- F16** Definitions of "tax-exemption" and "tax-approval" in s. 9A(7) omitted (6.4.2006) by virtue of the [Taxation of Judicial Pensions \(Consequential Provisions\) Order 2006 \(S.I. 2006/497\)](#), art. 7, **Sch. para. 4(b)(iii)**
- F17** Words in s. 9A(7B)(a) substituted (1.4.2007 for certain purposes, otherwise 1.11.2007) by [Financial Services and Markets Act 2000 \(Markets in Financial Instruments\) Regulations 2007 \(S.I. 2007/126\)](#), regs. 1(2), 3(6), **Sch. 6 para. 3**

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