
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 79

THE POLICE PENSION (NORTHERN
IRELAND) REGULATIONS 2009

PART 4

PENSION AWARDS

Personal pensions

Commutation of small pension for lump-sum

35.—(1) Where the annual rate of any pension payable to or in respect of a police officer under this Part or regulation 58 does not exceed the small pensions commutation maximum, the Board may pay the person entitled to the pension a lump-sum of such an amount as the Scheme actuary advises represents the capital value of the pension if—

- (a) that person consents; and
- (b) in a case where the pension is payable to that person under the preceding provisions of this Part, and is one which may not be less than that person's guaranteed minimum pension, he has reached state pension age.

(2) If—

- (a) a person is entitled to more than one pension under the preceding provisions of this Part, or
- (b) a person is entitled to more than one pension in respect of the same police officer, or
- (c) a pension credit member is entitled—

- (i) to more than one pension under regulation 58, or

- (ii) to one or more pensions within sub-paragraph (a) in addition to one or more pensions under regulation 58,

those pensions may only be commuted under this regulation if they do not in aggregate exceed the amount that is permitted to be commuted under all the commutation requirements that apply in the circumstances in question.

(3) The payment of a lump-sum under this regulation in respect of a pension discharges the Board from all liability in respect of that pension.

(4) In this regulation—

“the small pensions commutation maximum” means the amount that is permitted to be commuted, having regard to all the commutation requirements that apply in the circumstances in question, and

“the commutation requirements” means requirements permitting the commutation of small pensions that are imposed—

- (a) by regulation 19, 20 or 60 of the Occupational Pension Schemes (Contracting-Out) Regulations (Northern Ireland) 1996(1);
- (b) by regulation (2) of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy) etc Regulations (Northern Ireland) 1997(2);
- (c) by regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000(3); or
- (d) by paragraph 7 of Schedule 29 to the Finance Act 2004 (which defines trivial commutation lump-sums for the purposes of Part 1 of that Schedule).

(1) S.R. (N.I.) 1996 No.493
(2) S.R. (N.I.) 1997 No.153
(3) S.R. (N.I.) 2004 No.1054