
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

**The Local Government Pension Scheme
Regulations (Northern Ireland) 2014**

PART 2

ADMINISTRATION

STRATEGIES, STATEMENTS AND REPORTS

Statements of policy about exercise of discretionary functions

66.—(1) Each employing authority shall prepare a written statement of its policy in relation to the exercise of its functions under regulations—

- (a) 18(2)(e) and 18(4)(d) (additional pension contributions, funding of additional pension);
- (b) 31(6) (retirement benefits, flexible retirement);
- (c) 31(8) (retirement benefits, waiving of actuarial reduction); and
- (d) 32 (award of additional pension),

and the Committee shall prepare such a statement in relation to the exercise of its functions under regulation 31(8) (retirement benefits, waving reduction) in cases where a former employing authority has ceased to be an employing authority.

[^{F1}(2) Each employing authority shall send a copy of its statement to the Committee and shall publish its statement—

- (a) before 31st July 2015; or
- (b) where the employing authority is admitted to the Scheme after 1st April 2015, within 4 months of its admission.]
- (3) Each employing authority required to prepare a statement under paragraph (1), shall—
 - (a) keep its statement under review; and
 - (b) make such revisions as are appropriate following a change in its policy.
- (4) Where an employing authority makes revisions to the statement as required by paragraph (3)
- (b) it shall before the expiry of one month beginning with the date upon which the revisions are made—
 - (a) send a copy of the revised statement to the Committee; and
 - (b) publish the revised statement.

(5) In preparing, or reviewing and making revisions to its statement, the employing authority required to prepare a statement under paragraph (1) shall consider whether and to what extent the exercise of any of the functions set out in paragraph (1), in accordance with that statement, might lead to a serious loss of confidence in the public service.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme Regulations (Northern Ireland) 2014. 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](#)

Textual Amendments

F1 Reg. 66(2) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/128\)](#), regs. 1(1), **18**

Modifications etc. (not altering text)

C1 Reg. 66 applied (with modifications) (1.4.2015) by [The Local Government Pension Scheme \(Amendment and Transitional Provisions\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/189\)](#), regs. 1(1), 19, **Sch. 3 para. 2(2)**

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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):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 19\(4\)\(a\)](#)
- Sch. 1(f) word inserted by [S.R. 2023/157 reg. 19\(4\)\(b\)](#)
- Sch. 1(g) inserted by [S.R. 2023/157 reg. 19\(4\)\(c\)](#)
- reg. 31(14) inserted by [S.R. 2023/149 reg. 3\(2\)](#)
- reg. 35(2A) inserted by [S.R. 2023/149 reg. 3\(3\)\(a\)](#)
- reg. 35(4) inserted by [S.R. 2023/149 reg. 3\(3\)\(b\)](#)
- reg. 46(3)(c) inserted by [S.R. 2023/149 reg. 3\(6\)\(a\)\(iv\)](#)
- reg. 46(3B) inserted by [S.R. 2023/149 reg. 3\(6\)\(b\)](#)
- reg. 52(8) inserted by [S.R. 2023/149 reg. 3\(9\)](#)
- reg. 53(5B) inserted by [S.R. 2023/149 reg. 3\(10\)](#)
- reg. 68(6A) inserted by [S.R. 2023/149 reg. 3\(11\)](#)
- reg. 70(2ZA) inserted by [S.R. 2023/149 reg. 3\(12\)](#)
- reg. 91(A1) inserted by [S.R. 2023/149 reg. 3\(13\)](#)
- reg. 108(1B) inserted by [S.R. 2023/149 reg. 3\(14\)\(a\)](#)
- reg. 110(8) inserted by [S.R. 2023/149 reg. 3\(15\)](#)
- reg. 111(2A) inserted by [S.R. 2023/149 reg. 3\(16\)](#)