
STATUTORY INSTRUMENTS

1993 No. 3253

**The Parliamentary Pensions (Consolidation
and Amendment) Regulations 1993**

PART N

Refunds

Refund to contributor

N1.—(1) Subject to paragraphs (3) and (6) below contributions paid by a person and not previously refunded to him, shall be refunded to him by the Trustees, with interest from the dates on which the contributions were paid respectively, if he requests the Trustees to refund the contributions to him and, on the date of that request, the conditions specified in the next following paragraph are fulfilled in relation to him.

(2) The conditions referred to in paragraph (1) of this regulation are that—

- (a) the person has ceased to be a participant on or after 1st January 1972;
- (b) his aggregate period of reckonable service as a participant is less than two years;
- (c) he has not become Prime Minister and First Lord of the Treasury, Speaker of the House of Commons or Lord Chancellor; and
- (d) he has not become entitled to a pension under these Regulations.

(3) A person shall not be entitled to a refund of the contributions paid by him, if that person is a person who in the case of a man had ceased to be a participant during or on a date after the end of the tax year in which he attains the age of sixty-five years or in the case of a woman had ceased to be a participant during or on a date after the end of the tax year in which she attained the age of sixty years.

(4) If, after the refund of contributions to him under this regulation, the person becomes entitled to pay and pays contributions under regulation D1 or regulation D2, he may—

- (a) if he so desires, and makes the repayment before the end of the period of three months beginning with the date on which he becomes so entitled, or
- (b) after the end of that period, if the Trustees so allow,

repay to the Trustees the sum so paid to him, with interest from the date on which it was paid to him provided that in any tax year the amount of the repayment together with—

- (i) the contributions made by him under regulation D1 or regulation D2; and
- (ii) any contributions made by him under regulation Q1; and
- (iii) any other additional voluntary contributions

shall not exceed 15 per cent of his salary as a Member of the House of Commons or as an office holder or both or, in the case of a person who became a participant on or after 1st June 1989, the smaller of 15 per cent of that salary or salaries and 15 per cent of the permitted maximum; and any sum to be paid to the trustees under this paragraph may, if the Trustees so allow, be paid by instalments over such period, not exceeding three years, as the Trustees think fit.

(5) Any amount (whether of principal or interest) paid by the participant to the Trustees under paragraph (4) of this regulation shall be treated for the purposes of this regulation as if it were a contribution paid by him at the time when he makes that payment.

(6) The Trustees shall deduct from the amount of any contributions which may be repaid to a person in accordance with the provisions of this regulation the amount certified by the Secretary of State in accordance with Section 47(2) of the Pensions Act 1975 in respect of that person.

(7) For the purpose of calculating a person's actual period of reckonable service as a participant, no account shall be taken of any period in respect of which contributions paid by that person have been—

- (a) refunded to him under this regulation; and
- (b) not subsequently repaid by him to the Trustees.

Refund after death

N2. Where a person has died on or after 1st January 1972—

- (a) without leaving a widow, widower or relevant child who is, or may become, entitled in respect of that person to receive a pension under regulations K2 or K3; and
- (b) in circumstances where the conditions specified in sub-paragraphs (a), (c) and (d) of paragraph (3) of regulation N1 were fulfilled in relation to him, but where he had not made a request for a refund of contributions under that section,

the Trustees shall refund to his personal representatives the contributions paid by the participant and not previously refunded to him, with interest from the dates on which the contributions were paid respectively.

Refund of Prime Ministers' and Speakers' contributions

N3.—(1) In respect of any person who has paid contributions and who at any time after these Regulations come into force has been appointed or elected Prime Minister and First Lord of the Treasury or Speaker of the House of Commons, the Trustees shall pay into the Consolidated Fund not less than three months after the date of his appointment or election to that office the sum specified in paragraph (2) below.

(2) The sum referred to in paragraph (1) above—

- (a) in the case of a person who has exercised the option in regulation C2, shall be such sum as represents the value, as at the effective date of the option, of his pension rights (if any) accrued under Part I of the 1972 Act in respect of his participation in the Parliamentary pension scheme on or before 27th February 1991; or
- (b) in the case of a person who has not exercised the option in regulation C2, shall be such sum as represents the value of his accrued pension rights under Part I of the 1972 Act or under these Regulations.

(3) For the purposes of paragraph (2) above, the value of a person's accrued pension rights under Part I of the 1972 Act or under these Regulations shall be taken to be such sum as for those purposes may be certified by, or calculated in accordance with tables prepared by, the Government Actuary.

(4) In the case of a person who, after these Regulations come into force, is appointed or elected to the office of Prime Minister and First Lord of the Treasury or Speaker of the House of Commons, there shall be refunded to him out of the Consolidated Fund (or, if he has died, to his personal representative), not less than three months after the date of his appointment or election to that office—

- (a) if he has exercised the option in regulation C2, that part (if any) of the sum paid into the Consolidated Fund under paragraph (1) above which represents the aggregate of the contributions paid by him into the Fund before 28th February 1991; or
- (b) if he has not exercised the option in regulation C2, the aggregate of the contributions paid by him into the Fund at any time and not previously refunded.

(5) Within three months of the date when these Regulations come into force, there shall be refunded from the Consolidated Fund to each of the persons who on 1st December 1993 held the offices of Prime Minister and First Lord of the Treasury and Speaker of the House of Commons (or, if either of them has died, to his personal representative) the sum which represents the aggregate of the contributions paid by him into the Fund.

(6) Any refund under paragraph (4) or (5) above shall be paid with interest from the dates on which the contributions were paid respectively.

Refund of Lord Chancellors' contributions

N4.—(1) In respect of any person who has paid contributions and who at any time has become Lord Chancellor, the Trustees shall pay into the Consolidated Fund such sum as represents the value of his pension rights accrued under these Regulations or under Part I of the 1972 Act.

(2) For the purposes of paragraph (1) above the value of a person's accrued pension rights shall be taken to be such sum as for those purposes may be certified by, or calculated in accordance with tables prepared by, the Government Actuary.

(3) In the case of a person who has ceased to hold office as Lord Chancellor or has died while holding that office, there shall be refunded to him, or (as the case may be) to his personal representative, out of the Consolidated Fund the aggregate of the contributions paid by him and not previously refunded, with interest from the dates on which the contributions were paid respectively.

Deduction of tax from refunds of contributions

N5.—(1) On making any repayment of contributions (including interest on contributions) under regulation N1, the Trustees shall be entitled to deduct from the repayment any tax to which they may become chargeable under subsection 2 of section 598 of the Taxes Act 1988(1) (charge to tax: repayment of employee's contributions).

(2) In the case of any person entitled to a refund of contributions (including interest on contributions) under regulation N3 or regulation N4 there shall be deducted from the payment the amount of tax payable under subsection 2 of section 598 of the Taxes Act 1988 and where

- (a) any part of an amount falling to be reduced under this paragraph represents a sum paid for the purchase of added years; and
- (b) that sum was so paid otherwise than in respect of an obligation that required the making of periodical payments (whether by way of deduction from salary or otherwise) over a period of five years or more,

there shall be disregarded, for the purposes of calculating the amount of the reduction to be made under this paragraph, so much of that part of the amount falling to be reduced as does not represent interest on that sum.

Deemed contributions

N6. For the purposes of regulations N3(4) and N4(3) any payments made by a person for the purchase of added years shall be treated as contributions.

(1) Section 598(2) was amended by the Occupational Pension Schemes (Rate of Tax) Order, [S.I. 1988/504](#), made under Section 598(3).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
