
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 256

The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

PART 1

INTRODUCTORY AND GENERAL

CHAPTER 1

INTRODUCTION

Citation, commencement and effect

1. These Regulations may be cited as the Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008 and shall come into operation on 1st July 2008 and shall have effect from 1st April 2008.

Application of remaining Parts

2.—(1) Part 2 provides for benefits to be payable in relation to service as an officer (as defined in that Part).

(2) Part 3 provides for benefits to be payable in relation to service as—

(a) a practitioner, or

(b) an OOH provider,

(both as defined in that Part).

(3) Part 4 modifies Parts 2 and 3 where a member has pensionable service under both Parts 2 and 3.

CHAPTER 2

SCHEME REPORTS AND ACCOUNTS

Actuarial reports and accounts

3.—(1) The following paragraphs apply to the Health and Social Care Pension Scheme as set out in these Regulations and the 1995 Regulations.

(2) The Department shall keep accounts of all income and expenditure of the Scheme in a form approved by the Department of Finance and Personnel.

(3) The accounts shall be open to examination by the Comptroller and Auditor General.

(4) The Scheme actuary must—

(a) prepare an actuarial report of the scheme liabilities and benefits under these Regulations and the scheme liabilities and benefits under the provisions of the 1995 Regulations, at the 31st March 2012 and at the expiration of every period of 4 years after that date; and

- (b) send a copy of that actuarial report of the Scheme to the Department and the Department of Finance and Personnel.

Cost Sharing

4.—(1) The actuarial report referred to in regulation 3 (Actuarial reports and accounts) shall specify—

- (a) a recommended contribution rate (RCR), and
- (b) a projected yield of member's contributions (PYM).

(2) Where the member contribution rate or benefits provided in England and Wales by the National Health Service Pension Scheme Regulations 2008⁽¹⁾ have changed as a consequence of determinations made by the Secretary of State, under regulation 1.B.2 of those Regulations, the actuarial report referred to in regulation 3 shall also specify—

- (a) a recommended contribution rate (RCRI), as if the changes in England and Wales had been applied in Northern Ireland; and
- (b) a projected yield from members' contributions (PYMI) as if changes in England and Wales had been applied in Northern Ireland.

(3) Where the member contribution rate or benefits provided by the National Health Service Pension Scheme Regulations 2008 have changed as a consequence of determinations made by the Secretary of State under regulation 1.B.2 of those Regulations, the initial employers' contribution rate (IECR) shall be calculated as RCRI minus PYMI.

(4) Where the member contribution rate or benefits provided by the National Health Service Pension Scheme Regulations 2008 have not changed as a consequence of determinations made by the Secretary of State under regulation 1.B.2 of those Regulations, the initial employers' contribution rate (IECR) shall be calculated as RCR minus PYM.

(5) Subject to paragraph (6) employing authorities will pay contributions at the rate of IECR.

(6) In the event that IECR is more than one percentage point greater than or less than the rate payable by employing authorities in England and Wales under regulation 1.B.2 of the National Health Service Pension Scheme Regulations 2008 for the same period the relevant member contribution rates and employer contribution rates will be subject to review by the Department having taken advice from the Scheme actuary and the Department of Finance and Personnel.

Provision of information relevant for tax purposes

5.—(1) A person who is entitled to a benefit under these Regulations must give the Department such information as will enable it to determine—

- (a) whether a lifetime allowance charge arises on the person becoming entitled to the benefit, and
- (b) if any such charge arises, the amount of the tax payable.

(2) Paragraph (1) applies whether or not the person intends to rely on having given notice under any of the provisions specified in section 256(1) of the Finance Act 2004 (enhanced lifetime allowance regulations).

(3) If a person applying for a benefit under these Regulations intends to rely on entitlement by virtue of any such notice, in addition to the information mentioned in paragraph (1) the person must give the Department the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽²⁾ in respect of that entitlement.

(1) [S.I. 2008/653](#)

(2) [S.I. 2006/131](#)

- (4) The information that a person is required to give under this regulation must be given—
 - (a) at the time the person makes a claim for a benefit, or
 - (b) within such period ending after that time as the Department specifies in writing.
- (5) If a person fails to comply with paragraph (4) (b), the Department may calculate and pay tax due in respect of the lifetime allowance charge on the basis that the whole benefit is chargeable.