SCHEDULE 2

Regulation 2(4)

Amendments of the Police Pension (Northern Ireland) Regulations 2009 relating to reckoning of service

- 1. In relation to a police officer to whom the Police Pension (Northern Ireland) Regulations 2009 first applied on or after 1st September 2009, those Regulations are amended as follows.
 - 2. In regulation 4(2)(b) (application of Regulations) after "1988 Regulations" insert—
 - "(and for this purpose account shall be taken of any pensionable service the officer would have been entitled to reckon had any transfer value not been paid under regulation F9 of the 1988 Regulations)".
- 3.—(1) Schedule 2 (application of regulations to officers to whom regulation 4(2) and (3) applies) is amended as follows.
 - (2) In paragraph 9 for "there were inserted in paragraph (1)" to the end substitute—
 - "(e) there were inserted in paragraph (1) after the words "35 years" the words—
 "less the total pensionable service he was entitled to reckon under the 1988 Regulations, calculated in accordance with paragraphs (3) and (4), at the applicable time;";
 - (f) there were inserted after paragraph (1) the following paragraph—
 - (a) 3. "(1A) For the purposes of this regulation, the "applicable time" shall be determined in accordance with this paragraph.
 - (b) In a case falling within paragraph 9(a) to (c) of Schedule 2—
 - (i) subject to sub-paragraph (ii), the applicable time is the time of his retirement with an entitlement to—
 - (aa) an ordinary pension under regulation B1; or, as the case may be,
 - (bb) a short service award under regulation B2;
 - (cc) an ill-health pension under regulation B3;
 - (dd) a deferred pension under regulation B5;
 - (ee) an award by way of repayment of aggregate pension contributions under regulation B6

of the 1988 Regulations,

- (ii) where he has retired with an entitlement mentioned in sub-paragraph (i) and before retiring he had made an election under regulation G4(1) of the 1988 Regulations (election not to pay pension contributions) which had not been cancelled before retiring, the applicable time is the time when he made that election.
- (c) In a case falling within paragraph 9(d) of Schedule 2, the applicable time is the time when he made his election under regulation G4(1) of the 1988 Regulations.""
- (3) Re-number sub-paragraph (e) as "(g)" and—
 - (a) for "the time mentioned in paragraph (1)(a)(i), (ii), (iii) or (iv) or (b), as the case may be," substitute "the applicable time";
 - (b) for "as at the time of his retirement mentioned in paragraph (1)(a), (b), (c) or (d), as the case may be," substitute "at the applicable time";
 - (c) for "date of retirement mentioned in paragraph (1)" substitute "the applicable time".

- 4. After paragraph 18 of Schedule 3 (transfer elections under regulation 4(8)) insert—
 - "19.—(1) Subject to sub-paragraph (2), this paragraph applies to a police officer whose transfer election has taken effect and in respect of whom a transfer value has been paid under regulation F9 of the 1988 Regulations.
 - (2) This paragraph does not apply to a police officer who falls within paragraph 9(a) to (d) of Schedule 2.
 - (3) Regulation 13 (reckoning of service for purposes of awards) shall have effect subject to the modifications set out in paragraph 9 of Schedule 2, except that the modification in paragraph 9(f) shall not apply and instead regulation 13 shall have effect as if there were added after paragraph (1) the following paragraph—
 - "(1A) For the purposes of this regulation, the "applicable time" means the time when the police officer made an election under regulation G4(1) of the 1988 Regulations.""