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STATUTORY RULES OF NORTHERN IRELAND

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**2019 No. 206**

**The Local Government Pension Scheme  
(Amendment) Regulations (Northern Ireland) 2019**

**PART 2**

**Minor amendments**

**Amendment of the 1981 Regulations**

**35.**—(1) Regulation 36 has effect in relation to the 1981 Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.

(2) The 1981 Regulations are amended in accordance with regulation 36.

**36.** For regulation 13(4)(e) (admission of other persons to participation in superannuation benefits), substitute—

“(e) the managers of a voluntary school or grant maintained integrated school within the meaning of Article 2(2) of the Education and Libraries (Northern Ireland) Order 1986(1).”.

**Amendment of the 1992 Regulations**

**37.**—(1) Regulation 38 has effect in relation to the 1992 Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.

(2) The 1992 Regulations are amended in accordance with regulation 38.

**38.** In regulation B5(10)(e) (power to admit employees of other bodies), after “school” insert “or grant maintained integrated school”.

**Amendment of the 2000 Regulations**

**39.**—(1) Regulations 40 to 43 have effect in relation to the 2000 Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.

(2) The 2000 Regulations are amended in accordance with regulations 40 to 43.

**40.** In regulation B6(2) (agreements to enable employees of non-LGPS employers to be members (“admission agreements”))—

(a) in paragraph (9)(e)(3), after “school” insert “or grant maintained integrated school”; and

(b) in paragraph (3)(g)(4), after “school” insert “or grant maintained integrated school”.

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(1) S.I. 1986/594 (N.I. 3).

(2) This regulation was substituted by regulation 3 of S.R. 2001 No. 64.

(3) Regulation B6(9)(e) was effective from 1st August 2000 to 1st April 2001 at which point it was replaced by regulation B6(3)(g) by S.R. 2001 No. 64 - Regulation 3.

(4) Regulation B6(3)(g) was effective from 2nd April 2001 to 31st January 2003.

- 41.** In regulation D11 (entitlement to deferred retirement benefits)—
- (a) in paragraph (2)(c), for “employing authority” substitute “the Committee” and omit “with the agreement of the Committee.”;
  - (b) for paragraph (2)(e) substitute—
    - “(e) in the case of a person who—
      - (i) has ceased the employment under which the preserved benefits were accrued (but may be in local government employment unrelated to the preserved benefits); and
      - (ii) has duly elected to receive payment from a date on or after the date upon which that person attains the age of 55, the date so elected.”; and
  - (c) omit paragraph (4).
- 42.** In regulation D13 (reduction of pensions payable early by virtue of elections etc.)—
- (a) in paragraph (2) for “by the appropriate percentage for the member’s pension advancement period” substitute “in accordance with guidance issued by the Government Actuary”; and
  - (b) omit paragraphs (3) to (5).
- 43.** After regulation N9(1)(5) (payment of benefits), insert—
- “(1A) A pension credit member may apply in writing to the Committee for the early payment of benefits from age 55 up to normal benefit age and such benefits must be reduced in accordance with guidance issued by the Government Actuary.”

#### **Amendment of the 2002 Regulations**

- 44.**—(1) Regulations 45 to 48 have effect in relation to the 2002 Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.
- (2) The 2002 Regulations are amended in accordance with regulations 45 to 48.
- 45.** In regulation 4(6) (employees of non-Scheme employers: community admission bodies)—
- (a) in paragraph (3)(g)(7), after “school” insert “or grant maintained integrated school”;
  - (b) in paragraph (2)(f)(8), after “school” insert “or grant maintained integrated school”;
- 46.** Omit paragraph (7) of regulation 41 (death grants).
- 47.** After regulation 140(1) (payment of benefits) insert—
- “(1A) A pension credit member may apply in writing to the Committee for the early payment of benefits from age 55 up to normal benefit age and such benefits must be reduced in accordance with guidance issued by the Government Actuary.”
- 48.** Omit paragraph (5) of regulation 141 (death grants).

#### **Amendment of the Benefits Regulations**

- 49.**—(1) Regulations 50 to 52 have effect in relation to the Benefits Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.
- (2) The Benefits Regulations are amended in accordance with regulations 50 to 52.

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(5) This regulation was inserted into S.R. 2000 No. 177 by regulation 2 of S.R. 2001 No. 61.

(6) This regulation was substituted by regulation 3 of S.R. 2005 No. 206.

(7) Regulation 4(3)(g) was effective from 1st February 2003 to 30 April 2005 at which point it was replaced by regulation 4(2)(f) by S.R. 2005 No. 206 - Regulation 3.

(8) Regulation 4(2)(f) was effective from 1st May 2005 to 31st March 2009.

- 50. Omit paragraph (5) of regulation 23 (death grants: active members).
- 51. Omit paragraph (4) of regulation 32 (death grants: deferred members).
- 52. Omit paragraph (4) of regulation 35 (death grants: pensioner members).

#### **Amendment of the Administration Regulations**

53.—(1) Regulations 54 to 56 have effect in relation to the Administration Regulations to the extent that they continue in operation by virtue of the 2014 Transitional Regulations.

(2) The Administration Regulations are amended in accordance with regulations 54 to 56.

54. In regulation 4(2)(f) (employees of community admission bodies), after “school” insert “or grant maintained integrated school”.

55. Omit paragraph (10)(9) of regulation 22 (use of accumulated value of AVCs and SCAVCs).

56. Omit paragraph (3) of regulation 92 (death grants: pension credit members).

#### **Amendment of the Principal Regulations**

57. The Principal Regulations(10) are amended in accordance with regulations 58 to 83.

58. After regulation 10(1) (pension credit members and survivor members) insert—

“(1A) A reference to a pension credit member is always a reference to that member before benefits come into payment; at that point the pension credit member becomes a pensioner member.”.

59. In regulation 13 (contributions during absence from work) after paragraph 3 insert—

“(3A) An active member shall pay contributions under regulation 11 (contributions) or 12 (temporary reduction in contributions) during an absence from work with the permission of the member’s employing authority (otherwise than because of illness or injury) in accordance with regulation 16A (contributions during absences with permission).”.

60. After regulation 16 (contributions during absence for illness or injury) insert—

#### **“Contributions during absences with permission**

**16A.** An active member who is absent from work with permission from the member’s employing authority and receiving reduced pay or no pay—

- (a) shall pay contributions in accordance with regulation 11 (contributions) or regulation 12 (temporary reduction in contributions) on the pensionable pay the member would have received but for the member’s absence; and
- (b) may continue to pay APCs, AVCs or SCAVCs that the member was paying prior to the period of absence,

where the absence, is for a period of 30 consecutive days or less, in respect of the period of that absence; or is for a period longer than 30 consecutive days, in respect of the first 30 days of that absence only.”.

61. In regulation 17 (employing authority contributions during absence)—

- (a) in paragraph (3)(b) after “are payable” insert “by the Ministry of Defence”;
- (b) after paragraph (3) insert—

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(9) This paragraph was inserted into S.R. 2009 No. 33 by regulation 20(e) of S.R. 2012 No. 183.

(10) S.R. 2014 No. 188; those Regulations have been amended by S.R. 2015 No. 77, S.R. 2015 No. 162, and S.R. 2016 No. 128

- “(3A) Where an active member is absent from work under regulation 13(4)(c) and makes contributions under regulation 16A the employing authority shall make contributions in accordance with regulation 73(4) for the same period as the active member makes contributions under regulation 16A.”; and
- (c) in paragraph (6)(11) omit “, which amount shall be calculated in accordance with actuarial guidance issued by the Department where the amount of pensionable remuneration cannot be readily determined”.
- 62.** For regulation 18(7) (additional pension contributions), substitute—
- “(7) The amount of the contributions to be paid in respect of arrangements under this regulation is to be determined in accordance with actuarial guidance issued by the Department based on the age of the active member at the time the arrangements commence.”.
- 63.** In regulation 19 (additional voluntary contributions)—
- (a) in paragraph (13) for “paragraphs (12) or (14)” substitute “paragraph (12)”; and
- (b) omit paragraph (14).
- 64.** In regulation 22(2) (meaning of “pensionable pay”)—
- (a) at the end of sub-paragraph (h) omit “or”;
- (b) at the end of sub-paragraph (i) for “leave.” substitute “leave; or”; and
- (c) after sub-paragraph (i) insert—
- “(j) any non-consolidated non-pensionable payment paid to a member as part of an annual pay award.”.
- 65.** In regulation 23(12) (assumed pensionable pay)—
- (a) in paragraph (4), for “Subject to paragraph (4A)” substitute “Subject to paragraphs (4A), (5A) and (5B)”; and
- (b) after paragraph (5) insert—
- “(5A) Where the pensionable pay received by a member during any period specified in paragraph (4)(a)(i) or (4)(b)(i) was, in the opinion of the employing authority, materially different than the level of pensionable pay that the member normally received, for the purposes of this regulation the employing authority may substitute for the pensionable pay the member received, a revised level of pensionable pay to reflect the level of pensionable pay that the member would normally have received.
- (5B) In determining what the level of pensionable pay a member normally receives for the purposes of paragraph (5A) an employing authority must have regard to the level of pensionable pay received by a member in the previous 12 months.”.
- 66.** In regulation 31 (retirement benefits)—
- (a) after paragraph (3) insert—
- “(3A) A member who is an employee in local government employment on the day before attaining age 75 must have their retirement pension paid from age 75 even if the member remains in local government employment beyond that age.”; and
- (b) in paragraph (7)(b) for “that employment” substitute “that active member’s pension account in respect of that employment”.
- 67.** For regulation 34(5)(a) (election for lump sum instead of pension) substitute—

(11) Regulation 17(6) was substituted by regulation 5 of [S.R. 2016 No. 128](#).

(12) Regulation 23 was amended by regulation 8 of [S.R. 2016 No. 128](#).

“(a) a pension credit where, on the date upon which the pension credit member becomes entitled to the pension credit, the member of the Scheme subject to the corresponding pension debit has an actual (rather than a prospective) right to payment of the retirement pension under the Scheme; or”.

**68.** Omit paragraph (4) of regulation 40 (death grants: active members).

**69.** In regulation 46 (death grants: deferred members and pension credit members)—

(a) omit paragraph (4); and

(b) for paragraph (5) substitute—

“(5) This regulation shall apply to pension credit members as it applies to deferred members, subject to paragraph (6).

(6) Where a person entitled to a pension credit dies before the Committee awards a pension credit, the calculation of the death grant under paragraph (3), shall be modified so that the multiplier is three.”.

**70.** Omit paragraph (5) of regulation 51 (death grants: pensioner members).

**71.** In regulations 52(4)(a), 54(3)(a), 54(4)(a), 55(3)(a) and 55(4)(a) (survivor benefits: partners and children of pensioner members) after “earned pension” insert “(including any amount added under regulations 39(1)(a) or 39(2)(a) (enhancement of member’s tier 1 and tier 2 ill-health benefits))”.

**72.** For regulation 57(2) (limit on total amount of benefits payable) substitute—

“(2) In this regulation “lifetime allowance” is to be construed in accordance with section 218 of, and Schedule 36 to, the 2004 Finance Act, and section 44 of, and Schedule 6 to the Finance Act 2014<sup>(13)</sup> and, where applicable, is to include primary protection, enhanced protection, fixed protection or individual protection within the meaning of those provisions.”.

**73.** In regulation 70 (special circumstances where revised actuarial valuations and certificates shall be obtained)—

(a) after paragraph (12) insert—

“(12A) Where in the opinion of the Committee there is a material change in circumstances of an employing authority, the Committee may, with the approval of the Department, vary the date at which an actuarial valuation and exit certificate is determined under paragraph (12).”; and

(b) after paragraph (13D)<sup>(14)</sup> insert—

“(13E) Where in the opinion of the Committee there has been a relevant change in the circumstances of an employing authority (including an admission body), the Committee may with the agreement of the employing authority obtain from an actuary a certificate specifying the percentage or amount by which in the actuary’s opinion it is appropriate that:

(a) the contribution at the common rate of employer’s contribution should be adjusted; or

(b) any individual adjustment should be made or any prior individual adjustment should be increased or reduced in respect of that employing authority.

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<sup>(13)</sup> 2014 c. 26.

<sup>(14)</sup> Regulations 70(13A) to (13D) were inserted by regulation 19(b) of S.R. 2016 No. 128.

(13F) Where the actuary is producing a certificate under paragraph (13E), the actuary shall take into account the current version of the Committee's funding strategy statement and any other matter which the actuary considers relevant.

(13G) A relevant change in circumstances for the purpose of paragraph (13E) includes any one or more of the following:

- (a) the employing authority, since the date of the existing rates and adjustments certificate, has secured a guarantee in a form satisfactory to the Committee of its entire liabilities to the pension fund from a Department which is established by or under any enactment and where that enactment enables the Department to make financial provision for that employing authority;
- (b) the employing authority, since the date of the existing rates and adjustments certificate, has provided security, in a legally binding form satisfactory to the Committee, for its entire liabilities to the pension fund;
- (c) an assessment carried out to the satisfaction of the Committee and taking account of actuarial advice, of the level of risk arising on the premature termination of the provision of service or assets by reason of insolvency, winding up or liquidation of the admission body demonstrates that the risk has reduced significantly since the existing certificate was issued;
- (d) at the time that the existing rates and adjustments certificate was obtained there were circumstances which in the opinion of the Committee made it likely that the employing authority would become an exiting employer but there has been a change in those circumstances so that in the opinion of the Committee it is likely that the employing authority's participation in the scheme will be indefinite; or
- (e) there was an error and/or omission in the information provided to the actuary for the purposes of calculating the existing rates and adjustment certificate, which in the opinion of the actuary has had a significant impact upon the contributions certified for that employing authority, or where there has been a substantive or typographical error in the existing rates and adjustments certificate."

74. In regulation 80(3) (first instance decisions - general) at the end insert "including which of the employee's emoluments are remuneration on which contributions are payable".

75. After regulation 90(3) (exchange of information) insert—

"(3A) The Committee may, in respect of one or more employing authorities, determine that the statement referred to in paragraph (3) shall be provided at regular intervals of periods of less than one year and where it so determines—

- (a) the Committee shall notify in writing each relevant employing authority of the revised intervals at which the statement is to be provided; and
- (b) each employing authority so notified shall provide the statement within one month of the expiry of each of the revised intervals, containing the information in respect of that period."

76. For regulation 92(2) (payments due in respect of deceased persons) substitute—

"(2) The Committee may, at its absolute discretion, pay the whole or part of the amount due from the pension fund to a person's personal representatives, any person or persons appearing to the Committee to be beneficially entitled to the estate or any person appearing to the Committee to have been a relative or dependent of the person at any time."

77. For regulation 96 (joint liability in respect of annual allowance charge) substitute—

**“Annual allowance charge**

**96.**—(1) This regulation applies where—

- (a) a member gives notice to the Committee of joint and several liability under section 237B (liability of scheme administrator) of the 2004 Finance Act in respect of the member’s annual allowance charge; or
- (b) the Committee satisfies all or part of a member’s liability to the annual allowance charge on a voluntary basis<sup>(15)</sup>.

(2) Where the member’s annual allowance charge is met by the pension fund, the Committee shall reduce the value of the member’s rights accrued under the Scheme in accordance with actuarial guidance issued by the Department.”.

**78.** In regulation 108 (rights to payments out of the fund)—

- (a) in paragraph (1) for “Chapter 4 or 5 of Part 4” substitute “Chapters 1 or 2 of Part 4ZA<sup>(16)</sup>”; and
- (b) after paragraph (1) insert—

“(1A) Where a transfer under paragraph (1) is a Club Transfer, the Committee must comply with the provisions in the Club Memorandum in relation to that transfer.”.

**79.** In regulation 112 (inward transfers of pension rights), at the end insert—

“(8) Where a relevant transfer is a Club Transfer, the Committee must comply with the provisions in the Club Memorandum in relation to that transfer.”.

**80.** In regulation 113 (effect of acceptance of transfer value) for paragraph (2) substitute—

“(2) The calculation of the appropriate amount of earned pension for the purposes of the paragraph (1) is—

- (a) in the case of a transfer of employment between members of the Public Sector Transfer Club, in accordance with the Club Memorandum; and
- (b) in any other case, in accordance with actuarial guidance issued by the Department.”.

**81.** In Schedule 1<sup>(17)</sup> (interpretation)—

- (a) after the definition of “children’s pension” insert—

““Club Memorandum” means—

- (a) in respect of a Club Transfer completed before 1st April 2015, the memorandum published by the Cabinet Office under the title “The Public Sector Transfer Club – Memorandum by the Cabinet Office – effective from 1st March 2012;
- (b) in respect of a Club Transfer completed in the period from 1st April 2015 to 28th February 2017, the memorandum published by the Cabinet Office under the title “The Public Sector Transfer Club – Memorandum by the Cabinet Office – effective from 1st April 2015; and
- (c) in respect of a Club Transfer completed on or after 1st March 2017, the memorandum published by the Cabinet Office under the title “The Public Sector Transfer Club – Memorandum by the Cabinet Office – effective from

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(15) See [S.I. 2011/1791](#).

(16) Part 4ZA was inserted into the Pension Schemes Act (Northern Ireland) 1993 (c. 49) by section 67 of and Schedule 4, Part 2, paragraphs 49 and 50, to the Pension Schemes Act 2015 (c. 8).

(17) There are amendments to Schedule 1 which are not relevant to these Regulations.

1st March 2017 or any replacement or revision thereof for the time being in force;

“Club Transfer” means a transfer of employment between members of the Public Sector Transfer Club;”;

(b) in the definition of “partner” omit “in relation to an active member”;

(c) after the definition of “permanently incapable” insert—

““Public Sector Transfer Club” means the arrangement approved by the Department and detailed in the Club Memorandum as providing reciprocal arrangements between the Scheme and other registered occupational pension schemes for making and receiving transfer value payments;”;

(d) for the definition of “revaluation adjustment” substitute—

““revaluation adjustment” means—

(a) in the case of a balance transferred under a Club Transfer, the adjustment that would have applied to that balance if it had not been transferred; and

(b) in any other case the percentage specified as the change in prices in the relevant Treasury Order made under section 9(2) of the Public Service Pensions Act (Northern Ireland) 2014 which applied to a sum in a pension account at the beginning of the next scheme year;”.

**82.** In Schedule 2 (admission agreements with admission bodies)—

(a) in paragraph 2(1)(f) of Part 1 (admission bodies), after “school” insert “or grant maintained integrated school”; and

(b) after paragraph 15 insert—

“(16) An admission agreement may take effect on a date before it is executed.”.

**83.** In paragraph 3(2) of Part 3 (expense and allowances payable by the Committee) of Schedule 3 (the committee: preliminary provisions) omit “under section 36 of the Local Government Act (Northern Ireland) 1972”.

### **Amendment of the 2014 Transitional Regulations**

**84.** The 2014 Transitional Regulations(18) are amended in accordance with regulations 85 to 92.

**85.** In regulation 3 (membership before 1st April 2015) after paragraph 6 insert—

“(6A) Notwithstanding paragraph (1)(a), where deferred benefits are aggregated in accordance with paragraph (6), the normal pension age in relation to deferred benefits in respect of membership that ceased before 1st October 2006, is age 65.”.

**86.** For regulation 5(5) (membership of the scheme) substitute—

“(5) A person who was a deferred member of one of the earlier Schemes whose benefits under those Schemes have not come into payment and who becomes an active member of the Scheme by virtue of regulation 3(1) (active membership) of the 2014 Regulations without a disqualifying break, may choose, by notice in writing to the Committee to be treated as if he or she had become an active member of the Scheme by virtue of paragraph (1)—

(a) within 12 months of becoming a member of the Scheme; or

(b) within such longer period as the employing authority permits.”.

**87.** In regulation 9 (transfers)—



- (a) in paragraph (1)—
  - (i) omit “before 1st April 2015”; and
  - (ii) at the end, insert “since ceasing active membership in the Scheme from which the transfer payment is received”; and
- (b) after paragraph (1) insert—

“(1A) Regulation 4 (statutory underpin) applies to a person of the description in paragraph (1) as if that person had been an active member of the 2009 Scheme in respect of the service in the different public service pension scheme.”.
- 88.** In regulation 9A(19) (aggregation adjustments etc.) for paragraph (6) substitute—

“(6) A member with deferred benefits relating to the Earlier Schemes, who did not become a member of the 2014 Scheme by virtue of regulation 5(1) (membership of the 2014 Scheme), but who subsequently becomes an active member of the 2014 Scheme may—

  - (a) within 12 months of the active member’s pension account being opened; or
  - (b) such longer period as the Committee permits,

elect to receive a transfer value payment in relation to the deferred benefits to be credited to the active member’s pension account to purchase earned pension in accordance with actuarial guidance issued by the Department.”.
- 89.** In regulation 13(2) (contributions) after “is entitled to a refund of contributions” insert “(including additional contributions)”.
- 90.** In regulation 14 (additional contributions)—
  - (a) omit paragraph (1)(b);
  - (b) for paragraph (1)(d) substitute—

“(d) regulation 14 (election in respect of additional pension) and regulation 14A (election to pay additional contributions: survivor benefits) of the Benefits Regulations and regulations 19 (payment of additional regular contributions (ARCs)), 20 (discontinuance of ARCs), regulation 20A (payment of additional contributions: survivor benefits (ASBCs)) and 20B (discontinuance of ASBCs) of the Administration Regulations(20) as they apply to a member who has elected before 1st April 2015 to pay additional contributions under those regulations.”; and
  - (c) after paragraph (2) insert—

“(2A) Regulation 19 of the 2014 Regulations (additional voluntary contributions) applies to an AVC arrangement entered into before 1st April 2015 as it applies to an AVC arrangement entered into on or after that date save that—

    - (a) the normal pension age in an AVC arrangement entered into before 1st April 2015 is the normal retirement age under the 2009 Scheme; and
    - (b) regulation 68(8) of the 2002 Regulations (persons making elections in relation to AVC’s prior to 1st February 2003 continues to have effect in relation to persons of the description in that regulation.”.
- 91.** For regulation 15(1) (annual allowance) substitute—

“**15.**—(1) The Committee may adjust the member’s benefits accrued within the earlier Schemes in accordance with actuarial guidance issued by the Department, where—

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(19) Regulation 9A was inserted by regulation 28 of [S.R. 2016 No. 128](#).

(20) Regulations 20A and 20B were inserted by [S.R. 2010 No. 410](#).

- (a) a member gives notice to the Committee of joint and several liability under section 237B (liability of scheme administrator) of the 2004 Finance Act in respect of the member's annual allowance charge; or
- (b) the Committee satisfies all or part of a member's liability to the annual allowance charge on a voluntary basis<sup>(21)</sup>.

**92.** In Schedule 3<sup>(22)</sup> (the 85 year rule: transitional provisions and savings)—

- (a) in paragraph 1(1)(a) after “the Benefits Regulations” insert “if the member is aged 60 or over at the date of early retirement”;
- (b) after paragraph 1(1)(a) insert—
  - “(aa) regulation 30(1) (choice of early payment of pension) of the Benefits Regulations, if the member is aged 55 or over but aged under 60 at the date of early retirement and the former employing authority agrees that paragraph 1(3) should apply.”;
- (c) in paragraph 1(1)(c) after “of the 2014 Regulations” insert “, or regulation 30(1) (choice of early payment of pension) of the Benefits Regulations.”;
- (d) after paragraph 1(1)(c) insert—
  - “(d) regulation 33(1) (other early leavers: deferred retirement benefits and elections for early payment) of the 2002 Regulations if the member is aged 60 or over at the date of early retirement; or
  - (e) regulation 33(1) (other early leavers: deferred retirement benefits and elections for early payment) of the 2002 Regulations if the member is aged 55 or over but aged under 60 at the date of early retirement and the member's employing authority agrees that paragraph 1(3) should apply.”;
- (e) in paragraph 1(2) for “1(1)(b)(ii)” substitute “1(1)(aa), 1(1)(b)(ii) or 1(1)(e)”;
- (f) in paragraph 1(5) for “References” substitute “In this Schedule, references”;
- (g) in paragraph 2—
  - (i) in sub-paragraph (1A)<sup>(23)</sup> after “waive” insert “in whole or in part”; and
  - (ii) for sub-paragraph (3) insert—
    - “(3) Where an employing authority agrees that paragraph 1(1)(aa), 1(1)(b)(ii) or 1(1)(e) should apply to a member, or determines to waive a reduction under sub-paragraph (1), the Committee shall require the employing authority concerned, or itself, to make additional payments to the fund in respect of any extra charge on the fund, as calculated by an actuary appointed by the Committee, resulting from the agreement or waiver of the reduction.”.

<sup>(21)</sup> See [S.I. 2011/1791](#).

<sup>(22)</sup> There are amendments to Schedule 3 which are not relevant to these Regulations.

<sup>(23)</sup> Sub-paragraph (1A) was inserted by [S.R. 2016 No. 128](#).