

1979 No. 67

PENSIONS

The Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) (Amendment) Regulations 1979

Made 6th March 1979

Coming into operation 21st April 1979

To be laid before Parliament

Regulations dated 6th March 1979 made by the Lord Chancellor under the Administration of Justice Act 1973.

The Lord Chancellor, in exercise of the powers conferred by Schedule 3 to the Administration of Justice Act 1973(a) and now vested in him by Article 3(1) of and Schedule 2 to the Northern Ireland (Modification of Enactments—No. 1) Order 1973(b) and with the concurrence of the Minister for the Civil Service, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) (Amendment) Regulations 1979 and shall come into operation on 21st April 1979.

Interpretation

2. In these Regulations, "the Schedule" means the Schedule to the Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) Regulations 1974(c).

Election to make periodical payments

3.—(1) For paragraph 2(6) of the Schedule there shall be substituted the following paragraphs:—

"(6) Deductions made in pursuance of an election under this paragraph—

(a) shall be made from each instalment of the office-holder's salary as it becomes due, and

(b) may, if the office-holder so requests, also be made at the appropriate rate in respect of the office-holder's earlier salary specified in sub-paragraph (6A) below, and for this purpose the responsible authority may require the office-holder to repay such sum, if any, as may be necessary to make up the total deduction.

(6A) The earlier salary specified for the purpose of sub-paragraph (6) above is the salary paid to the office-holder before the date of the relevant election—

(a) during the income tax year of assessment in which the relevant election was made, or

(b) during that year and during so much of the preceding year of assessment as elapsed after the relevant appointment, marriage or re-marriage."

(a) 1973 c. 15

(b) S.I. 1973/2163 (1973 III, p. 7541)

(c) S.R. 1974/178 (1974 I, p. 764)

(2) The amendment made by paragraph (1) above shall not apply in the case of any election made before 21st April 1979.

Rate of periodical payments

4. The following sub-paragraph shall be added to paragraph 3 of the Schedule:—

“(9) No instruction to the responsible authority effected by an election under paragraph 2 above or by this paragraph shall be taken to require that authority to deduct, in any income tax year of assessment, more than 15 per cent. of the salary paid to the office-holder during that year.”

Refund of periodical payments

5.—(1) In paragraph 6(1) of the Schedule for the words “3 per cent.” there shall be substituted “4 per cent.”

(2) The amendment made by paragraph (1) shall not apply to any liability to refund arising before 21st April 1979.

Dated 2nd March 1979.

Elwyn-Jones, C.

Concurrence of the Minister for the Civil Service given under his official seal on 6th March 1979.

T. A. A. Hart

Authorised to sign by the Minister for the Civil Service.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make two amendments to the Judicial Pensions (Northern Ireland) (Widows' and Children's Benefits) Regulations 1974.

The substitution for paragraph 2(6) of the Schedule to those Regulations extends the period in respect of which an office-holder, who within six months of his appointment (or marriage) elects to make periodical payments in accordance with paragraph 2(1), may request that deductions be made from salary that he has already received (Regulation 3). By providing that deductions may be made from salary paid during the period between his appointment (or marriage) and his election under paragraph 2(1) as well as from salary paid between the beginning of the income tax year in which he makes the election and that election, the amendment removes the anomaly which arose where the election was made at or near the start of an income tax year. Regulation 4 makes a consequential amendment to the arrangements for arriving at the rate of periodical payments so as to ensure that they cannot exceed 15 per cent. a year.

The interest rate for refunds of periodical payments is raised from 3 per cent. to 4 per cent. (Regulation 5).