

2006 No. 112

LOCAL GOVERNMENT

**Local Government Pension Scheme (Amendment No. 2)
Regulations (Northern Ireland) 2006**

Made - - - - - *10th March 2006*

Coming into operation - *1st April 2006*

The Department of the Environment makes the following Regulations in exercise of the powers conferred by Articles 9 and 14 of, and Schedule 3 to, the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b).

In accordance with Article 9(4) of that Order the Department has consulted with the Northern Ireland Local Government Association, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the Regulations as appeared to it to be appropriate:

Citation, commencement and retrospectio

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment No. 2) Regulations (Northern Ireland) 2006 and shall come into operation on 1st April 2006 and, except as provided in paragraph (2), shall have effect as from that date.

(2) Regulation 2(3) shall have effect as from 1st June 2005.

Amendment

2.—(1) The Local Government Pension Scheme Regulations (Northern Ireland) 2002(c) shall be amended in accordance with paragraphs (2) to (4).

(2) In regulation 76 (accounts and audit)—

(a) in paragraph (2) for the words “31st March 2003” there shall be substituted “31st March 2006”; and

(b) in paragraph (3) for the words “shall contain the information specified in Part IV of Schedule 6.” there shall be substituted—

“shall be prepared in accordance with guidance for the time being issued by the Department of Finance and Personnel.”.

(3) In regulation 80 (employer's further payments) after paragraph (1) there shall be inserted—

“(2) Where an employing authority passes a resolution under regulation 130 in a case where paragraph (4)(a) of that regulation does not apply, it must pay the appropriate sum to

(a) S.I. 1972/1073 (N.I. 10); Art. 9 was amended by Art. 34 S.I. 2005/1968 (N.I. 18)

(b) S.R. & O (N.I.) 1973 No. 504 Article 7 (1); S.I. 1976/424 (N.I. 6)

(c) S.R. 2002 No. 352; relevant amending Regulations are S.R. 2003 No. 61 and S.R. 2005 No. 274

the fund before the expiry of the period of one month beginning with the date on which the resolution is passed.”.

(4) Part IV of Schedule 6 (contents of financial statements audited by the local government auditor) is hereby revoked.

Sealed with the Official Seal of the Department of the Environment on 10th March 2006



J Ritchie

A senior officer of the Department of the Environment

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend and revoke certain provisions of the Local Government Pension Scheme Regulations (Northern Ireland) 2002 (“the 2002 Regulations”).

Regulation 2(2) and (4) provide for the financial statements prepared by the Northern Ireland Local Government Officers’ Superannuation Committee to be in accordance with guidance for the time being issued by the Department of Finance and Personnel.

Regulation 2(3) amends regulation 80 of the 2002 Regulations by requiring an employing authority which passes a resolution to convert periods credited under the Local Government (Discretionary Payments) Regulations (Northern Ireland) 2001 or the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2003 into membership, to pay the appropriate sum to the Northern Ireland Local Government Officers’ Superannuation Committee before the end of one month beginning on the date the resolution is passed, where there is no additional cost to the employer as a result of the conversion of awarded periods into membership.

Article 14 of the Superannuation (Northern Ireland) Order 1972 confers express powers to make regulations retrospective in effect. Regulation 2(3) is retrospective, however no one will be adversely affected by the retrospection.