
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 122

**The Police Service of Northern Ireland
Pensions (Pension Sharing) Regulations 2006**

Amendment of the Royal Ulster Constabulary Pensions (Purchase of Increased Benefits) Regulations 1988

3.—(1) Regulation 3 of the Royal Ulster Constabulary Pensions (Purchase of Increased Benefits) Regulations 1988⁽¹⁾ (election to purchase increased benefits) shall be amended as follows.

(2) In paragraph (1) for the words “Subject to paragraph (2)” there shall be substituted the words “Subject to paragraphs (2) and (2A)”.

(3) After paragraph (2) there shall be inserted—

“(2A) Subject to paragraph (2B), a pension debit member may not replace any rights debited to him as a consequence of a pension sharing order with any rights which he would not have been able to acquire (in addition to the debited rights) had the order not been made.

(2B) Paragraph (2A) does not apply if and to the extent that regulations made under paragraph 18(10) or (11) of Schedule 10 to the Finance Act 1999⁽²⁾ make provision as a result of which the requirement in section 590(3)(bb) of the Income and Corporation Taxes Act 1988⁽³⁾ has effect in the case of rights under these regulations and the principal regulations with any exception, exclusion or modification permitting a member to replace any rights so debited.”.

(1) S.R. 1988 No. 379
(2) 1999 c. 16
(3) 1988 c. 1