
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 256

The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

PART 3 N.I.

BENEFITS FOR PRACTITIONERS ETC.

CHAPTER 5 N.I.

DEATH BENEFITS

Lump sum death benefits

Lump sum benefits on death: introduction N.I.

209.—(1) If a member or a recent leaver dies before reaching the age of 75, a lump sum is payable in accordance with this Chapter.

(2) Paragraph (1) is subject to the following provisions of this Chapter.

(3) This regulation does not apply if—

(a) the member is—

(i) a pensioner member, or

(ii) a pension credit member who dies after any benefits attributable to the pension credit have become payable, and

(b) the death takes place more than five years after the member's pension becomes payable.

Amount of lump sum: single capacity members and recent leavers (disregarding regulation 180 employments) N.I.

210.—^[F1](1) The lump sum payable on death of an active member or a non-contributing member, who is not a deferred member or a pensioner member, is an amount equal to—

(a) in the case of a deceased active member, twice the annual average of the member's uprated earnings at the date of death; or

(b) in the case of a deceased non-contributing member, twice the annual average of the member's uprated earnings on the member's last day of pensionable service.]

^[F2]In the case of a 2008 Section Optant, this is subject to regulation 206V ^[F3]and in the case of a Waiting Period Joiner, this is subject to regulation 260ZA.]]

(2) The lump sum payable on the death of a pensioner member, who is not also an active member ^[F4]or a non-contributing member] or a deferred member, is, in respect of each pension to which the member is entitled, the lesser of—

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- (a) an amount equal to five times the annual rate of the pension (other than any additional pension), less the amount of the pension payments already made to the member, and
- [^{F5}(b) an amount equal to twice the annual average of the member's uprated earnings by reference to which the pension was calculated, less the aggregate of—
 - (i) any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 185, and
 - (ii) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 260K.]

[^{F4}This is subject to regulations 213A and 214.]

(3) The lump sum payable on the death of a deferred member, who [^{F6}was not an active member or a non-contributing member] or a pensioner member, is an amount equal to the member's deferred annual pension, multiplied by 2.25.

(4) The lump sum payable on the death of a recent leaver is an amount equal to the deferred annual pension to which the person would have been entitled if the person were entitled to such a pension calculated by reference to the pensionable service the recent leaver was entitled to count in the service that has ceased, multiplied by 2.25.

(5) References in this regulation to a member's deferred annual pension are to the annual pension, in respect of any period of pensionable service, to which the member would have been entitled under regulation 176 (normal retirement pensions) if on the date of death the member had become entitled to such a pension (other than any additional pension).

[^{F7}(6) The reference in paragraph (2)(a) to the annual rate of the member's pension is to the member's pension after it has been reduced to take account of—

- (a) the exercise by the member of an option under regulation 185; and
- (b) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 260K.]

(7) If a pensioner member exercised the option under regulation 189 (election to allocate pension), the reference in paragraph (2)(a) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

(8) For the purposes of this regulation, the fact that a person—

- (a) [^{F8}was an active member or a non-contributing member] in service in an employment in respect of which the member has exercised the option under regulation 180 (partial retirement),
- (b) is a deferred member as a result of service in an employment in respect of which the member has exercised that option, or
- (c) is a pensioner member by virtue of being entitled to a pension under that regulation, is ignored.

Textual Amendments

- F1** [Reg. 210\(1\)](#) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/188\)](#), regs. 1(2), [72\(2\)](#)
- F2** Words in [reg. 210\(1\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature](#)

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- Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **85(2)**
- F3** Words in reg. 210(1) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/286), **Pt. 3 reg. 46**, reg. 1(2)
- F4** Words in reg. 210(2) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **72(3)**
- F5** Reg. 210(2)(b) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **85(3)**
- F6** Words in reg. 210(3) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **72(4)**
- F7** Reg. 210(6) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **85(4)**
- F8** Words in reg. 210(8)(a) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **72(5)**

Modifications etc. (not altering text)

- C1** Reg. 210 modified (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **38(1)** Table Pt. 2

Amount of lump sum: dual capacity members (disregarding regulation 180 employments) N.I.

211.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

- (a) [^{F9}was an active member or a non-contributing member] otherwise than in service in an employment in respect of which the member has exercised the option under regulation 180 (partial retirement: members aged at least 55), and
- (b) [^{F10}was] also a pensioner member.

(2) The lump sum is an amount equal to the sum of—

- [^{F11}(a) five times the annual rate of pension—
- (i) payable under regulation 182(5) (tier 2 ill-health pension), if the deceased had not reached the age of 65,
- (ii) payable under regulation 176 (normal retirement pensions), if the deceased had reached the age of 65,

to which the member would have been entitled—

- (aa) in the case of a deceased active member, at the member's date of death, or

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- (bb) in the case of a deceased non-contributing member, on the last day of the member's pensionable service, and]
- (b) in respect of each pension to which the person has been entitled for less than 5 years, the lesser of—
- (i) five times the annual rate of the pension payable after exercising any option under regulation 185 (general option to exchange part of pension for lump sum), less the amount of the pension payments already made to the member, and
 - (ii) an amount equal to twice the annual average of the member's uprated earnings at the date of death by reference to which the pension was calculated, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 185 (general option to exchange part of pension for lump sum).

[^{F12}This is subject to paragraph (4).]

(3) If the pensioner member exercised the option under regulation 189, the reference in paragraph (2)(b) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

[^{F13}(4) In the case of a 2008 Section Optant—

- (a) the reference to the annual rate of pension in paragraph (2)(b)(i) is to the annual rate of pension after it has been reduced to take account of the lump sum paid to the Optant under regulation 260K; and
- (b) the amount of the Optant's uprated earnings for the purposes of paragraph (2)(b)(ii) shall be reduced by the aggregate of—
 - (i) the amount of the lump sum paid to the Optant under regulation 260K, and
 - (ii) the lump sum under regulation 185 referred to in paragraph (2)(b)(ii).]

Textual Amendments

- F9** Words in [reg. 211\(1\)\(a\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/188\)](#), [regs. 1\(2\)](#), **73(2)(a)**
- F10** Word in [reg. 211\(1\)\(b\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/188\)](#), [regs. 1\(2\)](#), **73(2)(b)**
- F11** [Reg. 211\(2\)\(a\)](#) substituted (with effect in accordance with [reg. 1\(4\)\(i\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/188\)](#), [regs. 1\(2\)](#), **73(3)**
- F12** Words in [reg. 211\(2\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [regs. 1\(2\)](#), **86(2)**
- F13** [Reg. 211\(4\)](#) added (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [regs. 1\(2\)](#), **86(3)**

Amount of lump sum: dual capacity members: members with pensions under regulation 180 **N.I.**

212.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

- (a) [^{F14}was an active member or a non-contributing member] in service in an employment in respect of which the member has exercised the option under regulation 180 (partial retirement: members aged at least 55), and
- (b) [^{F15}was] a pensioner member by virtue of being entitled to a pension under that regulation.

[^{F16}(2) The lump sum is an amount—

- (a) equal to the sum of—
 - (i) in the case of a deceased active member, twice the appropriate fraction of the annual average of the member’s uprated earnings at the date of death, or
 - (ii) in the case of a deceased non-contributing member, twice the appropriate fraction of the annual average of the member’s uprated earnings at the member’s last day of pensionable service, and]

[^{F17}(b) if the member had been entitled to any pensions under regulation 180 for less than 5 years, the lesser of—

- (i) the total of the guarantee amounts for each of those pensions (see paragraph (3)), and
- (ii) the aggregate lump sum cap (see paragraph (4));

(c) in the case of a 2008 Section Optant, this is subject to paragraph (4) and regulation 260V.]

(3) The guarantee amount for a pension under regulation 180 is five times the annual rate of the pension at the date of death, less the amount of the pension payments already made to the member in respect of the pension.

[^{F18}(4) The aggregate lump sum cap is equal to twice the appropriate fraction of the annual average of the member’s uprated earnings by reference to which the pension to which the member became entitled on last exercising the option under regulation 180 was calculated, less the total of any lump sums paid to the member—

- (a) in exchange for pensions under regulation 180 as a result of the member exercising the option under regulation 185; and
- (b) in the case of a 2008 Section Optant the lump sum paid to that Optant under regulation 260K.]

(5) In this regulation “the appropriate fraction” means—

DPS

TDPS

where—

DPS is, where the member continues in pensionable service as an active member [^{F19}or a non-contributing member] on the option day (or the last such option day if the option has been exercised more than once), the total percentage of the pension which does not form part of the specified percentage of pension at the option day, and

TDPS is the aggregate of DPS and the total percentage of the pension (at the option day or the last such option day if the option has been exercised more than once) which forms part of the specified percentage of pension.

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Textual Amendments

- F14** Words in reg. 212(1)(a) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **74(2)(a)**
- F15** Words in reg. 212(1)(b) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **74(2)(b)**
- F16** Reg. 212(2) substituted (with effect in accordance with reg. 1(4)(j) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **74(3)**
- F17** Reg. 212(2)(b)(c) added (with effect in accordance with reg. 1(3)€ of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **87(2)**
- F18** Reg. 212(4) substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **87(3)**
- F19** Words in reg. 212(5) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **74(4)**

Amount of lump sum: pension credit members **N.I.**

213.—(1) The lump sum payable on the death of a pension credit member who dies before any benefits derived from the member's pension credit have become payable is an amount equal to the amount of the annual pension to which the member would have become entitled under regulation 177 if the member had reached the age of 65 on the date of death, multiplied by 2.25.

(2) The lump sum payable on the death of a pension credit member who dies after a pension under that regulation has become payable is equal to the lower of—

- (a) the annual amount of the pension that would have been payable to the member during so much of the period of five years beginning with the date on which the pension became payable as falls after the date of death, and
- (b)

$$2AUE - CLS,$$

where—

AUE is the amount as at the valuation day of the annual average of the uprated earnings of the debit member from whose rights the pension credit member's pension credit is derived, and

CLS is the amount of the lump sum (if any) paid to the pension credit member as a result of the member exercising the option under regulation 185 (general option to exchange part of pension for lump sum) on becoming entitled to the pension under regulation 177.

^{F20}(3)

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(4) In this regulation—

“valuation day” means the day referred to in Article 26(7) of the 1999 Order, ^{F21}...

^{F21} ...

Textual Amendments

- F20** Reg. 213(3) omitted (16.8.2022) by virtue of [The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/196\)](#), regs. 1(2), **52(2)**
- F21** Words in reg. 213(4) omitted (16.8.2022) by virtue of [The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/196\)](#), regs. 1(2), **52(3)**

[^{F22}Pension payable when member dies on or after reaching age 75 **N.I.**

213A.—(1) If [^{F23}, on or before 5th April 2011,] a pensioner member or a pension credit member dies—

(a) on or after reaching age 75; and

(b) before the fifth anniversary of the date on which the member’s pension became payable, an annual pension, calculated in accordance with paragraph (2), may be payable from the day following the date of the member’s death until the anniversary referred to in sub-paragraph (b).

(2) The pension payable under paragraph (1) is determined by—

(a) calculating the amount of the lump sum that would have been payable to the pensioner member or pension credit member under regulation 210(2) or, as the case may be, 213 as if on the day the member died the member had not reached the age of 75; and

(b) converting any amount determined in sub-paragraph (a) to an annual pension payable for the period specified in paragraph (1), by reference to guidance and tables provided by the Scheme actuary for the purpose.

(3) The “beginning date” of the pension calculated in paragraph (2) will, for the purposes of the Pensions (Increase) Act (Northern Ireland) 1971, be the day immediately following the date of death of the pensioner member or pension credit member.

(4) The pension calculated under this regulation will be payable in accordance with regulation 214.]

Textual Amendments

- F22** Reg. 213A inserted (with effect in accordance with reg. 1(3) of the amending Rule) by [The Health and Personal Social Services \(Superannuation\), Health and Social Care \(Pension Scheme\) and Health and Personal Social Services \(Injury Benefits\) \(Amendment and Transitional Provisions\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/65\)](#), regs. 1(2), **67** (with reg. 89)
- F23** Words in reg. 213A(1) inserted (6.4.2012) by [The Health and Personal Social Services \(Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/42\)](#), **reg. 27**

Payment of lump sums ^[F24]or pensions] on death **N.I.**

214.—(1) A lump sum payable under regulation 209 ^[F25]or a pension payable under regulation 213A] must be paid in accordance with this regulation.

(2) The lump sum ^[F26]or pension] must be paid to the member's personal representatives, except so far as it is payable to a different person ^[F27]or body under paragraph (4), (6) or (10)] .

(3) A member may give notice to the Department—

(a) specifying—

- (i) the member's personal representatives,
- (ii) one or more other individuals, or
- (iii) one incorporated or unincorporated body,

to whom the lump sum ^[F28]or pension] is to be paid, and

(b) where two or more individuals are specified, specifying the percentage of the payment payable to each of them.

(4) If the member—

- (a) has given notice under paragraph (3) specifying a person, and
- (b) has not revoked that notice,

the lump sum ^[F29]or pension] (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person, unless paragraph (5) or (7) applies.

(5) This paragraph applies if—

- (a) the person specified in the notice has died before the payment can be made, or
- (b) payment to that person is not, in the opinion of the Department, reasonably practicable.

(6) If the member—

- (a) leaves a surviving adult dependant, and
- (b) has not given notice under paragraph (3) or has revoked any notice so given,

the lump sum ^[F30]or pension] may be paid to that person unless paragraph (7) applies.

(7) This paragraph applies if the person to whom the lump sum ^[F31]or pension] (or a specified percentage of the lump sum ^[F31]or pension]) would otherwise be payable has been convicted of an offence specified in regulation 254(2) (forfeiture of rights to benefit) and the Department has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(8) A notice under paragraph (3)—

- (a) must be given in writing, and
- (b) may be revoked at any time by a further notice in writing.

(9) The Department may pay the lump sum to any person claiming to be the member's personal representative or otherwise to fall within paragraph (3)(a), without requiring proof that the person is such a person concerned, if the lump sum does not exceed—

- (a) £5,000, or
- (b) any higher amount specified in an order made under section 6(1) of the Administration of Estates (Small Payments) (Northern Ireland) Act 1967 ^{M1} as the amount to be treated as substituted for references to £500 in section 1 of that Act.

^[F32](10) The member's personal representatives may, as part of the distribution of the member's estate, give irrevocable notice to the Department—

(a) specifying—

(i) one or more individuals, or

(ii) one incorporated or unincorporated body,

to whom the benefit of the pension under regulation 213A from the date of receipt of the notice by the Department is to be assigned; and

(b) where two or more individuals are specified, specifying the percentage of the pension payable to each of them,

and the pension (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person or body, unless paragraph (11) applies.

(11) This paragraph applies if—

(a) the person specified in the notice has died before the payment can be made;

(b) payment to that person or body is not, in the opinion of the Department, reasonably practicable; or

(c) the person to whom the pension (or a specified percentage of the pension) would otherwise be payable has been convicted of an offence specified in regulation 254 (4) (Forfeiture of rights to benefit) and the Department has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(12) The prohibition on assignment of benefits in regulation 259 (Prohibition on assignment or charging of benefits) shall not apply to an assignment by personal representatives under this regulation.]

[^{F33}(13) In the case of a 2008 Section Optant, this regulation is subject to regulation 260L.]

[^{F34}(14) In the case of a Waiting Period Joiner, this regulation is subject to regulation 260Y.]

Textual Amendments

F24 Words in reg. 214 heading inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(2)** (with reg. 89)

F25 Words in reg. 214(1) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(3)** (with reg. 89)

F26 Words in reg. 214(2) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(4)(a)** (with reg. 89)

F27 Words in reg. 214(2) substituted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(4)(b)** (with reg. 89)

F28 Words in reg. 214(3) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(5)** (with reg. 89)

F29 Words in reg. 214(4) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme)

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and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(5)** (with reg. 89)

- F30** Words in reg. 214(6) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(5)** (with reg. 89)
- F31** Words in reg. 214(7) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(6)** (with reg. 89)
- F32** Reg. 214(10)-(12) added (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **68(7)** (with reg. 89)
- F33** Reg. 214(13) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **88**
- F34** Reg. 214(14) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/286), **Pt. 3 reg. 47**, reg. 1(2)

Marginal Citations

M1 1967 c. 5 (N.I.)

Tax treatment under the Finance Act 2004 of lump sums payable on pensioners' deaths **N.I.**

215.—(1) A pensioner's lump sum (less any amount deducted under paragraph (4) where that applies) is treated for the purposes of the Finance Act 2004 as a pension protection lump sum death benefit if the member has given the Scheme administrator a statement in writing that any such lump sum is to be treated as such a benefit.

(2) In this regulation “pensioner's lump sum” means—

- (a) a lump sum payable under regulation 209 to which regulation 210(2) applies, or
- (b) so much of a lump sum payable under regulation 209 as is calculated under regulation 211(2).

(3) Paragraph (4) applies if the person who is the Scheme administrator for the purposes of section 206 of the Finance Act 2004 (“the administrator”) is liable for tax under that section in respect of a pension protection lump sum death benefit.

(4) The administrator may deduct from the lump sum the tax payable in respect of it.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- [reg. 49\(9A\)](#) inserted by [S.R. 2024/117 reg. 12\(6\)](#)