
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 256

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

PART 3

BENEFITS FOR PRACTITIONERS ETC.

CHAPTER 9

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Commutation of small pensions

Commutation of small pensions

252.—(1) The Department may pay any person entitled to a pension under [^{F1}this Section of] the Scheme a lump sum representing the capital value of the pension and of any benefits that might have become payable under [^{F1}this Section of] the Scheme on the person's death apart from the payment if the conditions specified in paragraph (2) are met.

(2) The conditions are that the payment complies with the following requirements (so far as they apply)—

- (a) the contracting-out requirements,
- (b) the preservation requirements,
- (c) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997 ^{M1},
- ^{F2}(d)
- (e) the lump sum rule (see, in particular, paragraph 7 of Schedule 29 to the Finance Act 2004: trivial commutation lump sums for the purposes of Part 4 of that Act), ^{F3}...
- (f) the lump sum death benefit rule (see, in particular, paragraph 20 of that Schedule: trivial commutation lump sum death benefit for the purposes of that Part)^{F4}; and
- (g) Regulation 12 of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (payment by larger pension schemes).]

(3) The lump sum must be calculated by the Department in accordance with advice from the Scheme actuary.

(4) The payment of a lump sum under this regulation discharges all liabilities of the Department in respect of the pension in question and of any other such benefits as mentioned in paragraph (1).

Textual Amendments

- F1** Words in [reg. 252\(1\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [reg. 1\(2\)](#), **Sch. 2 Pt. 1**
- F2** [Reg. 252\(2\)\(d\)](#) omitted (with effect in accordance with [reg. 1\(3\)\(k\)](#) of the amending Rule) by virtue of [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\(2\)](#), **76**
- F3** Word in [reg. 252\(2\)\(e\)](#) omitted (14.3.2012) by virtue of [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 \(S.R. 2012/42\)](#), [regs. 1\(2\)](#), **28(2)**
- F4** [Reg. 252\(2\)\(g\)](#) and word added (14.3.2012) 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 \(S.R. 2012/42\)](#), [regs. 1\(2\)](#), **28(3)**

Marginal Citations

- M1** [S.R. 1997 No. 153](#)

Changes to legislation:

There are currently no known outstanding effects for the The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008, Section 252.