
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 188

The Health and Personal Social Services
(Superannuation Scheme and Injury Benefits)
and Health and Social Care (Pension Scheme)
(Amendment) Regulations (Northern Ireland) 2009

PART 3

AMENDMENT OF THE HEALTH AND SOCIAL CARE (PENSION
SCHEME) REGULATIONS (NORTHERN IRELAND) 2008

Amendment of regulation 260

78. For regulation 260 (Employing authority and certain member record keeping and contribution estimates), substitute—

“Employing authority and certain member record keeping and contribution estimates

260.—(1) As regards a principal medical practitioner, in respect of each scheme year, the member shall provide each relevant host Board with a certificate of their pensionable earnings based on—

- (a) the accounts drawn up in accordance with generally accepted accounting practice by the practice of which the member is a member; and
- (b) the return that member has made to Her Majesty’s Revenue and Customs in respect of their earnings for that year,

no later than 1 month after the date on which that return was required to be submitted to Her Majesty’s Revenue and Customs.

(2) As regards an assistant medical practitioner or a locum practitioner, in respect of each scheme year, the member shall provide each relevant host Board with a certificate of their pensionable earnings based on—

- (a) the payments they receive from employing authorities for practitioner services; and
- (b) the return that member has made to Her Majesty’s Revenue and Customs in respect of their earnings for that year,

no later than 1 month after the date on which that return was required to be submitted to Her Majesty’s Revenue and Customs.

(3) As regards a principal dental practitioner, in respect of each scheme year, the member shall provide each relevant host Trust or Board with a certificate of their superannuable earnings based on—

- (a) the notice of superannuable earnings referred to in regulation 148; and
- (b) their superannuable earnings as a principal dental practitioner from all other principal dental practitioner sources,

no later than 6 months after the end of that scheme year.

(4) As regards an assistant dental practitioner, in respect of each scheme year, the member shall provide each relevant host Trust or Board with a certificate of their superannuable earnings based on—

- (a) the payments they receive from employing authorities for practitioner services; and
- (b) their superannuable earnings as an assistant dental practitioner from all other assistant dental practitioner sources,

no later than 6 months after the end of that scheme year.

(5) As regards a GMS practice or APMS contractor, in respect of each scheme year, the practice or contractor shall provide the Department with—

- (a) a statement of estimated pensionable earnings in respect of principal medical practitioners who perform medical services as, or on behalf of, the practice or contractor and assistant medical practitioners employed by the practice or contractor; and

(b) an end-of-year statement of—

- (i) pensionable earnings,
- (ii) contributions to the Scheme made under regulation 160 (Contributions by members),
- (iii) contributions to the Scheme made under regulation 162 (Contributions by employing authorities: general), and
- (iv) any superannuable earnings deemed in accordance with regulation 144 of this Part,

in respect of assistant medical practitioners employed by the practice or contractor.

(6) The Department shall be provided with—

- (a) the statement referred to in paragraph (5)(a) at least 1 month before the beginning of that scheme year;
- (b) the statement referred to in paragraph (5)(b) no later than 3 months after the end of that scheme year.

(7) A host Board shall, for each scheme year and no later than 13 months after the end of each scheme year, forward to the Department a copy of the records the host Board maintains in respect of practitioners under regulation 164(17)(b).

(8) All employing authorities shall, for each scheme year—

- (a) provide the Department with a statement of estimated total contributions due to the Scheme under regulation 160 (contributions by members) and 162 (contributions by employing authorities: general); and
- (b) maintain records of contributions to the Scheme made under regulation 160 and regulation 162.

(9) The statement referred to in paragraph (8)(a) shall be provided to the Department and no later than 2 months after the end of each scheme year.

(10) Except where the Department waives such requirement, an employing authority shall provide the Department with a statement of contributions to the Scheme recorded in accordance with paragraph (8)(b) no later than 2 months after the end of each scheme year.

(11) If, in respect of a scheme year, a member has failed to comply with the requirements of whichever of paragraphs (1) to (4) applies to that member, the member's pensionable earnings for that scheme year shall be zero.

This is subject to paragraph (12).

(12) If, in respect of a scheme year—

- (a) a member has failed to comply with the requirements of whichever of paragraphs (1) to (4) applies to the member;
- (b) a benefit is payable to, or in respect of that member, under this Part of these Regulations; and
- (c) the member's employing authority is in possession of a figure representing all or part of the member's pensionable earnings for that year,

the Department may treat that figure as the amount of the member's pensionable earnings for that year.

(13) If, in respect of a scheme year, a member—

- (a) dies without complying with the requirements of whichever of paragraphs (1) to (4) applies to the member; or
- (b) is, in the opinion of the Department, unable to look after the member's own affairs by reason of illness or lack of capacity,

the Department may require that member's personal representatives to provide the relevant certificate—

- (i) within the period referred to in whichever of paragraphs (1) to (4) was or is applicable to the member, or
- (ii) within such other period as the Department should permit.

(14) The certificates and statements referred to in this regulation—

- (a) shall be in such form as the Department shall from time to time require;
- (b) may be provided to the Department in such manner as it may from time to time permit.

(15) A person lacks capacity in relation to a matter if at the material time he is unable to make a decision for himself in relation to the matter because of an impairment or of a disturbance in the functioning of his mind or brain.”.