
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

**The Local Government Pension Scheme
Regulations (Northern Ireland) 2014**

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

CONTRIBUTIONS

Rights to return of contributions

20.—(1) If a person's qualifying service in the Scheme determined under regulation 3(5) (active membership) is for less than two years, that person is entitled, when that active membership ceases, to be repaid by the Committee—

- (a) any contributions paid under or in accordance with regulations 11 (contributions) or 12 (temporary reduction in contributions) in relation to that active membership;
- (b) any additional contributions paid by the person under regulation 18 (additional pension contributions) in relation to that active membership;
- (c) the realisable value of any AVC or SCAVCs paid by the person, or SCAVCs paid by the employing authority under a salary sacrifice scheme, under regulation 19 (additional voluntary contributions) in relation to that active membership (other than such contributions paid for life assurance cover or additional survivor benefits); and
- (d) any contributions included in a transfer value payment received from a registered pension scheme or from a pension scheme or arrangement of a European Pensions Institution that could have been refundable under that arrangement.

(2) Where a person is entitled to repayment under paragraph (1)(c), the realisable value of any SCAVC contributions paid by the employing authority are repayable to the employing authority (other than contributions specifically paid for additional life assurance cover, in respect of additional survivor benefits or paid by the employing authority under a salary sacrifice scheme).

(3) A person entitled to repayment under paragraph (1)(a), (b) or (d) is also entitled to interest on the sum due under those paragraphs if repayment is not made before the expiry of one year beginning with the date active membership ceased.

(4) Interest due under paragraph (3) is calculated at one per cent above base rate on a day to day basis from the date active membership ceased and compounded with three-monthly rests.

[^{F1}(5) The Committee shall refund contributions to a person entitled under paragraph (1)—

- (a) when the person requests payment before the expiry of 5 years beginning with the date the person's active membership ceased;
- (b) if no request has been made before then, the Committee may, at its discretion, make a refund of contributions on or after the expiry of 5 years beginning with the date the person's active membership ceased; or

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(c) if a person attains the age of 75 before a request is made, on the day before attaining age 75.]

(6) If a person entitled to a repayment under paragraph (1) dies before the payment is made, the Committee shall pay the sum due to the person's estate.

(7) The Committee may deduct any tax due under the 2004 Finance Act or certified amount due under section 57 (deduction of contributions equivalent premium from refund of scheme contributions) of the 1993 Act from any repayment under paragraph (1) and where any such deduction is made shall ensure that the money withheld is used to discharge the tax liability or is included in the contributions equivalent premium liability due under section 51 (payment of state scheme premiums on termination of certified status) of the 1993 Act.

(8) This regulation is subject to regulation 21 (exclusion of rights to return of contributions).

Textual Amendments

F1 [Reg. 20\(5\)](#) substituted (with effect in accordance with reg. 1(1) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/163\)](#), regs. 1(1), 6

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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):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 19\(4\)\(a\)](#)
- Sch. 1(f) word inserted by [S.R. 2023/157 reg. 19\(4\)\(b\)](#)
- Sch. 1(g) inserted by [S.R. 2023/157 reg. 19\(4\)\(c\)](#)
- reg. 31(14) inserted by [S.R. 2023/149 reg. 3\(2\)](#)
- reg. 35(2A) inserted by [S.R. 2023/149 reg. 3\(3\)\(a\)](#)
- reg. 35(4) inserted by [S.R. 2023/149 reg. 3\(3\)\(b\)](#)
- reg. 46(3)(c) inserted by [S.R. 2023/149 reg. 3\(6\)\(a\)\(iv\)](#)
- reg. 46(3B) inserted by [S.R. 2023/149 reg. 3\(6\)\(b\)](#)
- reg. 52(8) inserted by [S.R. 2023/149 reg. 3\(9\)](#)
- reg. 53(5B) inserted by [S.R. 2023/149 reg. 3\(10\)](#)
- reg. 68(6A) inserted by [S.R. 2023/149 reg. 3\(11\)](#)
- reg. 70(2ZA) inserted by [S.R. 2023/149 reg. 3\(12\)](#)
- reg. 91(A1) inserted by [S.R. 2023/149 reg. 3\(13\)](#)
- reg. 108(1B) inserted by [S.R. 2023/149 reg. 3\(14\)\(a\)](#)
- reg. 110(8) inserted by [S.R. 2023/149 reg. 3\(15\)](#)
- reg. 111(2A) inserted by [S.R. 2023/149 reg. 3\(16\)](#)