

SCHEDULES

SCHEDULE 8

Practitioner Income

Paragraph 4 and 5 election and calculation

- 6.—(1) This paragraph applies to an election as mentioned in paragraph 4(4) or 5(2).
- (2) The partners must exercise the election by giving notice in writing to the [^{F1}Department] in accordance with sub-paragraph (3).
- (3) A notice under this sub-paragraph must—
- (a) be signed by all of the partners;
 - (b) state as a fraction each partner's share in the partnership profits.
- (4) A notice relating to an election under paragraph 5(2) must also in respect of every partner who is in HSC employment —
- (a) state the name of the employing authority;
 - (b) state the pensionable earnings received in respect of the employment;
 - (c) include an undertaking to give the [^{F2}Department] notice in writing at the end of each scheme year of the pensionable earnings received in respect of the employment in the scheme year.
- (5) A notice under this paragraph takes effect—
- (a) on the date agreed between the practitioners and the [^{F3}Department] , or
 - (b) failing such agreement, on the date specified by the Department.
- (6) A notice under this paragraph—
- (a) may be cancelled or amended by a subsequent such notice;
 - (b) continues in effect until cancelled or, if earlier, there is a change in the partnership.
- (7) Calculations for the purposes of paragraphs 4(2) and 5(2) must be carried out by the [^{F4}Department] .

Textual Amendments

- F1** Word in Sch. 8 para. 6(2) substituted (1.4.2023) by The Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 (S.R. 2023/33), regs. 1(2), 41(e)
- F2** Word in Sch. 8 para. 6(4)(c) substituted (1.4.2023) by The Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 (S.R. 2023/33), regs. 1(2), 41(e)
- F3** Word in Sch. 8 para. 6(5)(a) substituted (1.4.2023) by The Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 (S.R. 2023/33), regs. 1(2), 41(e)
- F4** Word in Sch. 8 para. 6(7) substituted (1.4.2023) by The Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 (S.R. 2023/33), regs. 1(2), 41(e)

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) 2015. 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. 21(2)(e) word omitted by [S.R. 2024/117 reg. 19](#)
- reg. 30(7)(8) inserted by [S.R. 2024/117 reg. 20\(4\)](#)
- reg. 31(9)(c) and semi-colon inserted by [S.R. 2024/117 reg. 21\(2\)\(a\)](#)
- reg. 31(11)(12) inserted by [S.R. 2024/117 reg. 21\(3\)](#)