
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 166

The Firefighters' Pension Scheme (Consequential Provisions) Regulations (Northern Ireland) 2015

PART 4

Modification of tax regime

Annual allowance charge

13.—(1) This regulation applies to a person (P) who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2014 Act;
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of a lower tier ill-health pension under the new scheme.

(2) Section 234 of the Finance Act 2004⁽¹⁾(defined benefits arrangements) is modified in its application to P as specified in paragraph (3).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the lower tier ill-health pension, the element of the lower tier ill-health pension that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

(1) Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act 2011 (c.11).