

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2015 No. 167**

**The Health Service Workers (Consequential Provisions) Regulations (Northern Ireland) 2015**

**PART 4**

**Modification of tax regime**

**Annual allowance charge:**

**14.**—(1) This regulation applies to a person (P), who—

- (a) is a member of the 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 (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to immediate payment of an ill health pension at Tier 1 or Tier 2 under the new scheme.

(2) Section 234 of the Finance Act 2004<sup>(1)</sup> (defined benefit 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 ill health pension, the element of the ill health pension at Tier 1 that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

---

**Commencement Information**

**II** Reg. 14 in operation at 1.4.2015, see [reg. 1](#)

---

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

**Changes to legislation:**

There are currently no known outstanding effects for the The Health Service Workers (Consequential Provisions) Regulations (Northern Ireland) 2015, Section 14.