
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⁽¹⁾ (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.

⁽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).