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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 81**

**PUBLIC SERVICE PENSIONS**

**The Public Service (Civil Servants and Others) Pensions  
(Consequential Provisions) Regulations (Northern Ireland) 2015**

*Laid before the Assembly in draft*

*Made - - - - 26th February 2015*

*Coming into operation 1st April 2015*

The Department of Finance and Personnel makes these Regulations in exercise of the powers conferred by sections 1(1) and (2)(a), 2(1) and 3(1), (2), (3)(a) and (4) of the Public Service Pensions Act (Northern Ireland) 2014(1).

In accordance with section 21 of that Act, the Department has consulted the representatives of such persons as appear to the Department likely to be affected by these Regulations.

Pursuant to section 24(1) of that Act, a draft of this rule has been laid before, and approved by a resolution of the Assembly.

**PART 1**

**Introductory**

**Citation, commencement and expiry**

**1.—(1)** These Regulations may be cited as the Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015 and shall come into operation on 1<sup>st</sup> April 2015.

**Commencement Information**

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

**Interpretation**

**2.** In these Regulations—

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015. (See end of Document for details)*

“the 1993 Act” means the Pension Schemes (Northern Ireland) Act 1993<sup>(2)</sup>;  
 “the 2014 Act” means the Public Service Pensions Act (Northern Ireland) 2014;  
 “the new scheme” means the scheme established by regulation 3 of the Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014<sup>(3)</sup>; and  
 “the old scheme” means the scheme made under Article 3 of the Superannuation (Northern Ireland) Order 1972<sup>(4)</sup> (superannuation schemes respects civil servants etc.) which is the principal civil service pension scheme (Northern Ireland) within the meaning of Article 4(10) of that Order (further provisions relating to schemes under Article 3).

#### Commencement Information

**I2** [Reg. 2](#) in operation at 1.4.2015, see [reg. 1\(1\)](#)

## PART 2

### Modification of contracting-out provisions

#### Application of this Part

3. This Part applies where—
- (a) an election is made under section 7 (elections as to employments covered by contracting-out certificates) of the 1993 Act<sup>(5)</sup> in relation to persons who become members of the new scheme on or after 1st April 2015 and before 6th April 2016 (whether or not any of those persons are members of the old scheme); and
  - (b) the new scheme satisfies the requirements of section 5 (requirements for certification of schemes) of the 1993 Act<sup>(6)</sup>.

#### Commencement Information

**I3** [Reg. 3](#) in operation at 1.4.2015, see [reg. 1\(1\)](#)

#### Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting out) Regulations (Northern Ireland) 1996<sup>(7)</sup> (certification of employments) is modified as follows in its application to the new scheme.

(2) The requirements in regulation 2(1)(a) (making of elections for the issue of contracting-out certificates) and regulations 3 (notices by employers of intended election) to 5 (time for making an election) do not apply.

(2) [1993 c.49](#)

(3) [S.R.2014 No.290](#)

(4) [S.I.1972/1073 \(N.I. 10\)](#).

(5) Section 7 was amended by Art. 3(1) Sch.1 para. 40 to the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 ([S.I. 1999/671](#))

(6) Section 5 was amended by Arts.1(2)(b), 3(1) of, and Sch.1 paragraph 38(2) to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)), subsection 5(2B) was inserted by Article 133(3) of the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I.22\)](#))

(7) [S.R.1996 No. 493](#). Amendments were made by the Social Security Contributions (Transfer of Functions etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)), and by [S.R. 1997 No. 160](#), [2002 No. 109](#), [2005 No. 568](#), [2012 No. 120](#) and [No. 124](#), and [2014 No. 79](#).

- (3) In regulation 6 (information to be included in an election)—
- (a) paragraph (1) is to be read as though, for sub-paragraphs (a) to (f), there were substituted—
- “(a) the name by which the new scheme is to be known;
  - (b) the name by which the old scheme is known; and
  - (c) any other information necessary to enable the Commissioners for Her Majesty’s Revenue and Customs to identify the old scheme”; and
- (b) paragraphs (2) and (3) do not apply.

**Commencement Information**

**I4** Reg. 4 in operation at 1.4.2015, see **reg. 1(1)**

## PART 3

### Modification of early leaver and other provisions

#### Application of this Part

- 5.—(1) This Part applies where a person (P)—
- (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) is a person—
    - (i) to whom paragraph 1 or 2 of Schedule 7 to the 2014 Act applies, by virtue of that person’s pensionable service for the new scheme, and whose final salary falls for the purposes of the old scheme to be determined by reference to that paragraph; or
    - (ii) who has continuous CARE scheme service as defined in paragraph (2).
- (2) A person has continuous CARE scheme service if, in relation to the person’s last period of pensionable service for the old scheme—
- (a) the scheme is, in relation to the pension payable to or in respect of that person, a career average revalued earnings scheme;
  - (b) the person’s pensionable service for the old scheme and pensionable service for the new scheme are continuous; and
  - (c) the person’s employer in relation to pensionable service for the old scheme is the person’s employer in relation to pensionable service for the new scheme (or any other employer in relation to the new scheme).
- (3) For the purposes of paragraph (2)(b)—
- (a) paragraph 3 of Schedule 7 to the 2014 Act (continuity of employment) applies as it applies for the purposes of paragraphs 1(2)(a) and 2(2)(a) of that Schedule; and
  - (b) P’s pensionable service for the old scheme and pensionable service for the new scheme are not continuous if scheme regulations made pursuant to section 8A(4)(b) of the Pensions

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(Increase) Act (Northern Ireland) 1971(8) (references to “service”: relevant old scheme pension in payment) apply to P.

#### Commencement Information

**I5** Reg. 5 in operation at 1.4.2015, see [reg. 1\(1\)](#)

#### Certification

**6.—(1)** Section 11A of the 1993 Act(9) (reduction of guaranteed minimum in consequence of pension debit) is modified as follows in relation to P.

(2) In the application of that section to the old scheme, the reference in subsection (2) of that section to pensionable service under the scheme is to be taken as reference to pensionable service either for the old scheme or for the new scheme.

#### Commencement Information

**I6** Reg. 6 in operation at 1.4.2015, see [reg. 1\(1\)](#)

#### Preservation of benefit

**7.—(1)** Chapter 1 of Part 4 of the 1993 Act (protection for early leavers: preservation of benefit) is modified as follows in relation to P.

(2) In the application of that Chapter to the old scheme—

- (a) in section 66(10) (interpretation), in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
- (b) in section 67(1) (basic principle as to short service benefit)—
  - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
  - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
  - (iii) a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
  - (iv) a reference to benefit which would have been payable to P under the scheme is to be taken as reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;

- (c) in section 67(5), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;

(8) 1971 c. 35. Section 8A was inserted by paragraph 4 of Schedule 8 to the Public Service Pensions Act (Northern Ireland) 2014 (c.2).

(9) 1993 c. 49. Section 11A was inserted by Article 29 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I.1999/3147 (N.I. 11)).

(10) Section 66 was amended by S.R. 1995 No. 3213

- (d) in section 67(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the old scheme or for the old and new schemes taken together; and
  - (e) in sections 68(2) (no discrimination between short service and long service beneficiaries), 70(6) and (7) (computation of short service benefit), 71(3) and (4) (credits) and 72(1) and (3) (pension increases), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme.
- (3) In the application of that Chapter to the new scheme—
- (a) in section 66, in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
  - (b) in section 67(1)—
    - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
    - (ii) a reference to a transfer payment to the scheme is to be taken as reference to a transfer payment either to the old scheme or to the new scheme;
    - (iii) a reference to benefit which would have been payable to P under the scheme is to be taken as reference to benefit which would have been payable to P either under the old scheme or under the new scheme,and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;
  - (c) in section 67(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the new scheme or for the old and new schemes taken together; and
  - (d) in section 70(6), in relation to pensionable service which is terminated, the reference to the beginning of that service is to be taken as a reference to the beginning of pensionable service for the old scheme.

**Commencement Information**

**17** Reg. 7 in operation at 1.4.2015, see **reg. 1(1)**

**Revaluation of preserved benefit**

**8.—(1)** Chapter 2 of Part 4 of the 1993 Act (protection for early leavers: revaluation of accrued benefits) is modified as follows.

(2) In the application of Chapter 2 for the purpose of revaluing benefit payable to or in respect of P under the old scheme—

- (a) in section 79(1)(a)(ii)(**11**) (scope of Chapter 2), the reference to the date on which P’s pensionable service ends is to be taken as a reference to the date on which P’s pensionable service ends in relation to the new scheme; and
- (b) subsequent references in that Chapter to “the termination date” and the “pre-pension period” are to be construed accordingly.

(11) 1993 c. 49. Section 79 was amended by Art.74 of, and paragraph 20 of Schedule 9 to, the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)). It was amended further in relation to the definition of “normal pension age” by section 27 of, and paragraph 21 of Schedule 8 to, the Public Service Pensions Act (Northern Ireland) 2014 (2014 c.2).

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### Commencement Information

**18** Reg. 8 in operation at 1.4.2015, see [reg. 1\(1\)](#)

### Protection of increases in guaranteed minimum pensions

**9.**—<sup>[F1]</sup>(1) Chapter 3 of Part 4 of the 1993 Act (protection for early leavers: protection of increases in guaranteed minimum pensions (“anti-franking”)) is modified as follows.

(2) In the application of that Chapter to P as a member of the old scheme—

- (a) in section 83(1)(a)(i)(**12**) (general protection principle), the reference to the time when P ceases to be in contracted-out employment by reference to a scheme is to be taken as a reference to the time when P ceases to be in employment which is contracted-out by reference to the new scheme; and
- (b) subsequent references to “the cessation date” are to be construed accordingly.]

**F1** Reg. 9 ceases to have effect (6.4.2016) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Consequential Provisions\) \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/34\)](#), [reg. 1\(3\)](#); 2015 c. 5 (N.I.), Sch. 13 para. 38

### <sup>[F2]</sup>Protection of increases in guaranteed minimum pensions after abolition of contracting out

**9A.**—(1) Chapter 3 of Part 4 of the 1993 Act (protection for early leavers: protection of increases in guaranteed minimum pensions (“anti-franking”)) is modified as follows.

(2) In the application of that Chapter to P as a member of the old scheme—

- (a) in section 83(1)(a)(i) (general protection principle), the reference to the time when P ceases to be in pensionable service under a scheme that was, before the second abolition date, a salary-related contracted-out scheme is to be taken as a reference to the time when P ceases to be in pensionable service in relation to the new scheme; and
- (b) subsequent references to “the cessation date” are to be construed accordingly.]

**F2** Reg. 9A inserted (6.4.2016) by [The Public Service \(Civil Servants and Others\) Pensions \(Consequential Provisions\) \(Amendment\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/34\)](#), [regs. 1\(3\), 4](#); 2015 c. 5 (N.I.), Sch. 13 para. 38

### Transfer values

**10.**—(1) Chapter 4 of Part 4 of the 1993 Act (protection for early leavers: transfer values) is modified as follows.

(2) In the application of that Chapter to P as a member of the old scheme, in—

- (a) section 89(1)(a)(**13**) (scope of Chapter 4),
- (b) section 93(3)(a) (calculation of cash equivalents), and
- (c) section 94(1A) and (3)(**14**) (variation and loss of rights under section 90),

**(12)** [1993 c.49](#). Section 83 was amended by section 13(3) (a) of, and paragraph 28 of Schedule 4 to, the Pensions Act (Northern Ireland) 2008 ([c.1 \(N.I.\)](#)).

**(13)** Section 89(1)(a) was substituted by Art. 148(2) of the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#))

**(14)** Section 94(1A) was added by Art.165 of, and Sch. 4 para.7(b) to the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#))

a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service under the new scheme.

**Commencement Information**

**I9** Reg. 10 in operation at 1.4.2015, see **reg. 1(1)**

**Transfer values regulations**

**11.**—(1) The Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996<sup>(15)</sup> are modified as follows.

(2) In the application of regulation 3 of those Regulations (rules on continuation in employment after termination of pensionable service) to P as a member of the old scheme—

- (a) in paragraph (1), a reference to employment to which a scheme applies is to be taken as a reference to employment to which the new scheme applies;
- (b) in paragraph (1)(a), a reference to P’s pensionable service terminating at P’s request is to be taken as a reference to P’s pensionable service in relation to the new scheme so terminating; and
- (c) in paragraph (1)(b)(i), a reference to P’s pensionable service continuing until the guarantee date is to be taken as a reference to P’s pensionable service in relation to the new scheme so continuing.

(3) In the application of regulation 4 of those Regulations (right to further cash equivalent on termination of employment to which the scheme applies) to P as a member of the old scheme, in paragraphs (1), (2), (3)(a) and (4), a reference to termination of P’s employment is to be taken as a reference to termination of P’s employment to which the new scheme applies.

**Commencement Information**

**I10** Reg. 11 in operation at 1.4.2015, see **reg. 1(1)**

**Cash transfer sums and contribution refunds**

**12.**—(1) Chapter 5 of Part 4 of the 1993 Act<sup>(16)</sup> (protection for early leavers: cash transfer sums and contribution refunds) is modified as follows.

(2) In the application of that Chapter to P as a member of the old scheme—

- (a) in section 97AA(1)(a) and (b) (scope of Chapter 5), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
- (b) in section 97AA(2), a reference in the opening words and in paragraph (a) to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the old scheme or for the old and new schemes taken together; and
- (c) in section 97AB(1) and (3)(right to cash transfer sum and contribution refund), 97AC(1) and (2)(a) (notification of right to cash transfer sum or contribution refund) and 97AI(7) (rights under section 97AB: definition of “reply date”), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme.

<sup>(15)</sup> S.R. 1996 No. 619.

<sup>(16)</sup> Chapter 5 was inserted by Article 241 of the Pensions (Northern Ireland) Order Act 2005 (S.I. 2005/255 (N.I. 1)).

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015. (See end of Document for details)*

(3) In the application of that Chapter to P as a member of the new scheme, in section 97AA(2)a reference in the opening words and in paragraph (a) to P's pensionable service under the scheme is to be taken as a reference to P's pensionable service either for the new scheme or for the old and new schemes taken together

#### Commencement Information

**I11** Reg. 12 in operation at 1.4.2015, see **reg. 1(1)**

## PART 4

### Modification of tax regime

#### Lifetime allowance charge

**13.**—(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;
- (c) is being paid an ill health pension under paragraph 29 of Schedule 2 (transitional provisions) to the Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014: and
- (d) has an ill-health pension paid from the new scheme reduced as a consequence of P becoming entitled to payment of a scheme pension (within the meaning of paragraph 2 of Schedule 28 to Finance Act 2004<sup>(17)</sup>) under the old scheme.

(2) Section 216 of the Finance Act 2004<sup>(18)</sup> (benefit crystallisation events and amounts crystallised) is modified in its application to P as specified in paragraph (3).

(3) The payment of any scheme pension from the old scheme to P is treated as if it was not a benefit crystallisation event within the meaning of section 216 of the Finance Act 2004.

#### Commencement Information

**I12** Reg. 13 in operation at 1.4.2015, see **reg. 1(1)**

#### 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);

<sup>(17)</sup> 2004 c. 12. Paragraph 2 was amended by section 101 and 104 of, and Schedules 10 and 11 to, the Finance Act 2005 (c.7); section 161 of, and Schedule 23 to, the Finance Act 2006 (c.25); by section 70 of, and Schedule 20 to, the Finance Act 2007 (c.11); and by section 51 of the Finance Act 2013 (c.29); and by S.I. 2007/493.

<sup>(18)</sup> 2004 c. 12. Section 216 was amended by section 101 of, and paragraphs 1 and 31 of Schedule 10 to, the Finance Act 2005 (c.7); section 161 of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act 2006 (c.25); by section 92 of, and paragraphs 4 and 5 of Schedule 29 to, the Finance Act 2008 (c.9); and by section 65 of, and paragraphs 62 and 73 of Schedule 16 to, the Finance Act 2011 (c.11).



- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of an ill health pension under paragraph 29 of Schedule 2 to the Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014.

(2) Section 234 of the Finance Act 2004<sup>(19)</sup> (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 an ill health pension, the element of the pension which is the amount of lower tier earned pension that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

**Commencement Information**

**I13** [Reg. 14](#) in operation at 1.4.2015, see [reg. 1\(1\)](#)

## PART 5

### Revocation

#### Revocation

**15.** The Public Service (Civil Servants and Others) Pensions (Consequential and Amendment) Regulations (Northern Ireland) 2015<sup>(20)</sup> is hereby revoked.

**Commencement Information**

**I14** [Reg. 15](#) in operation at 1.4.2015, see [reg. 1\(1\)](#)

Sealed with the Official Seal of the Department of Finance and Personnel on 26th February 2015.

(L.S.)

*Grace Nesbitt*  
A senior officer of the  
Department of Finance and Personnel

<sup>(19)</sup> [2004 c. 12](#). Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act 2011 ([c.11](#)).

<sup>(20)</sup> [S.R. 2015 No. 15](#).

**Status:** Point in time view as at 06/04/2016.

**Changes to legislation:** There are currently no known outstanding effects for the *The Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015*. (See end of Document for details)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make consequential provision in relation to public service pensions for civil servants and other public service workers and amend a previous set of regulations.

Under the Public Service Pensions Act (Northern Ireland) 2014 (c.2 (N.I)) (“the 2014 Act”), certain current members of public service pension schemes are to join new pension schemes (“new schemes”) as active members, whilst retaining certain benefits in their existing pension schemes (“old schemes”).

Part 2 of these Regulations modifies the effect of provisions relating to contracting-out of the additional state pension under the Pension Schemes (Northern Ireland) Act 1993 (c.49) (“the 1993 Act”) for members joining or transferring to a new scheme during the period from 1st April 2015 to 5<sup>th</sup> April 2016 inclusive. Certain procedural requirements in the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 (S.R. 1996 No. 493) are disapplied to an election to contract-out the new scheme.

Part 3 modifies the effect of other provisions of the 1993 Act, in their application to certain persons who join the new scheme while remaining non-accruing members of the old scheme. Those members are to be treated as if they are in ongoing pensionable service under one scheme, not two. Section 11A of the 1993 Act is modified in relation to pension debits. Part IV of the 1993 Act concerns members of occupational pension schemes who leave before retirement age. The non-accruing members of the old scheme are to be treated as if their old scheme service does not terminate, nor their contracted-out employment cease, when they join the new scheme; only when they leave the new scheme. The modifications apply for the purposes of preserved benefit (Chapter 1 of Part IV); revaluing benefits (Chapter 2); protecting increases in guaranteed minimum pensions (Chapter 3); and cash equivalent values and contribution refunds (Chapters 4 and 5). Specified provisions in the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996 (S.R. 1996 No. 619), which were made under Chapter 4 of Part IV of the 1993 Act, are also modified.

Part 4 modifies the effect of the pensions tax regime contained in the Finance Act 2004 (c.12) upon the ill health pension provision in the new scheme. It provides that any element of an ill health pension relating to pensionable service for the old scheme will not fall to be calculated against the member’s annual tax allowance, and that any pension in the old scheme that subsequently falls to be paid to a member who has taken ill health retirement will not fall to be calculated against the member’s lifetime tax allowance.

An impact assessment has not been produced for this rule as no impact on the costs of business or the voluntary sector is foreseen.

Part 5 of these Regulations revokes the Public Service (Civil Servants and Others) Pensions (Consequential and Amendment) Regulations (Northern Ireland) 2015.

**Status:**

Point in time view as at 06/04/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015.