
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 148

**The Police Pensions (Amendment)
Regulations (Northern Ireland) 2022**

Reduction of benefits where annual allowance charge paid by scheme manager

5.—(1) In regulation 219 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a), substitute—

“(a) a member gives a valid notice to the scheme manager

(i) of joint and several liability to an annual allowance charge under section 237B of the 2004 Act⁽¹⁾, or

(ii) of liability to an annual allowance charge in accordance with regulation 219A: and”

(b) in paragraph (3), after sub-paragraph (a) insert—

“(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and”.

(2) After regulation 219 insert—

“Voluntary scheme pays arrangement

219A.—(1) A member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

(a) the scheme manager is not jointly liable under section 237B of the 2004 Act (liability of scheme administrator) in relation to the charge;

(b) the pension scheme input amount for a tax year for the member in relation to all police pension schemes of which the individual is a member, exceeds the annual allowance applicable to that member for that tax year; and

(c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) The scheme manager may fix a date in relation to any tax year by which a notice under paragraph (1) must be given.

(4) Where the scheme manager satisfies a liability under paragraph (1), consequential adjustment must be made to the member’s entitlement to benefits under this scheme on a basis that is just and reasonable having regard to normal actuarial practice.

(1) Finance Act 2004 (c.12). Section 237B was inserted by the Finance Act 2011(c.11), Schedule 17, paragraph 15.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(5) In this regulation—

“pension scheme input amount” has the same meaning as in section 237B(2) of the 2004 Act (liability of scheme administrator);

“police pension schemes” means this scheme, the 1988 scheme or the 2006 scheme;”.