STATUTORY RULES OF NORTHERN IRELAND

2022 No. 196

The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations (Northern Ireland) 2022

PART 2

Amendment of the Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995

General

2. The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995(**1**) are amended as provided by regulations 3 to 34.

Amendment of regulation 2

3.—(1) Regulation 2 (Interpretation) is amended as provided by paragraphs (2) and (3).

(2) At the appropriate place in alphabetical order, insert-

""marriage" and "married" do not include a reference to marriage of a same sex couple unless otherwise provided;";

"scheme partner" has the meaning given in regulation 31E(7);";

"surviving scheme partner" has the meaning given in regulation 31E(8);".

(3) Omit the definition of "CCT".

New regulation 2C

4. After regulation 2B (Change of name of HPSS employment) insert-

"2C Civil partnerships and marriage of same sex couples

(1) In these Regulations, except as provided in paragraph (5), a reference to—

- (a) civil partnership is to be read as including a reference to marriage of a same sex couple and a reference to civil partners and a person who is in a civil partnership is to be construed accordingly;
- (b) a person who is living with another person as if they were in a civil partnership is to be read as including a reference to a person who is living with another person of the same sex as if they were married.

⁽¹⁾ S.R. 1995 No.95 as amended by S.R. 1997 Nos.217 and 390; S.R. 1998 No.299; S.R. 1999 No.293; S.R. 2002 No.69; S.R. 2004 Nos.103 and 104; S.R. 2005 Nos.155, 533, 534 and 565; S.R. 2006 Nos.159 and 410; S.R. 2008 Nos.96, 130 and 163; S.R. 2009 Nos.65 and 188; S.R. 2010 Nos.22, 286 and 420; S.R. 2011 No.256; S.R. 2012 Nos.42 and 78; S.R. 2013 Nos.40, 73, 247 and 259; S.R. 2014 Nos.59 and 225; S.R. 2015 Nos.56, 121 and 122; S.R. 2016 No.384 and S.R. 2019 No.62.

(2) Where paragraph (1) requires a reference to be read in a particular way, any related reference (such as a reference to a civil partnership that has ended, a reference to a person whose civil partnership has ended, or a reference to persons formerly living together as civil partners) is to be read accordingly.

(3) For the purposes of paragraphs (1) and (2) it does not matter how a reference is expressed.

(4) The application of the Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 in relation to these Regulations is modified so that regulation 6(1) and (2) has effect subject to paragraphs (1) to (3).

(5) In this regulation, "civil partnership" and "civil partners" have the meanings given by section 1 of the Civil Partnership Act 2004.".

Amendment of regulation 11A

5.—(1) Regulation 11A (Further contributions by employing authorities in respect of excessive pay increases)(2) is amended as provided by paragraphs (2) to (7).

- (2) In paragraphs (3)(b)(i), (4)(b)(i) and (5)(b), for "4.5%" substitute "7%".
- (3) Omit paragraphs (7) to (11).
- (4) After paragraph (12) insert—

"(12A) Paragraphs (12B) to (12G) apply in circumstances where a payer has been notified of a liability to pay an excess employer contribution on or after 1 April 2021.

- (12B) Where a payer—
 - (a) has paid all of the excess employer contribution; and
 - (b) applies for a determination under this paragraph which is received by the Department within a period of six months from the commencement of this regulation,

the Department must determine the excess employer contribution in accordance with this regulation.

(12C) Where the amount of any excess employer contribution payable following a determination under paragraph (12B) is less than the amount of any excess employer contribution together with any interest already paid, the Department must pay to the payer a sum equal to the difference between those amounts.

(12D) Where a payer—

- (a) has failed to pay all, or any part, of the excess employer contribution; and
- (b) applies for a determination under this paragraph which is received by the Department within a period of six months from the commencement of this regulation,

the Department must determine the excess employer contribution in accordance with this regulation.

(12E) Subject to paragraph (12F), the amount of any excess employer contribution payable following a determination under paragraph (12D) must be paid to the Department within 1 month of the Department notifying the payer of its liability for that amount.

(12F) where the amount of any excess employer contribution payable following a determination under paragraph (12D) is less than any excess employer contribution together

⁽²⁾ Regulation 11A was inserted by S.R. 2015 No.121, regulation 7

with any interest already paid by the payer, the Department must pay to the payer a sum equal to the difference between those amounts.

(12G) Where the Department makes a determination under paragraph (12B) or (12D), any previous determination of an excess employer contribution payable in respect of the same member has no effect.".

- (5) In paragraph (17)(b), omit the words after "1st April 2015" to the end.
- (6) After paragraph (19) insert—

"(19A) An increase in a member's superannuable pay solely due to an increase in the national minimum wage is to be ignored for the purposes of this regulation.

- (19B) Where—
 - (a) the Department has approved terms and conditions relating to HSC employment; and
 - (b) a member's superannuable pay has increased pursuant to those terms and conditions,

the increase in the member's superannuable pay is to be disregarded for the purposes of this regulation.

(19C) An increase in a member's superannuable pay by reason of an amount in respect of a national award recommended by the Advisory Committee on Clinical Excellence Awards is to be ignored for the purposes of this regulation.

(19D) An increase in a member's superannuable pay due to promotion on the basis of fair and open competition is to be ignored for the purposes of this regulation.

(19E) An increase in the superannuable pay of a non-GP provider due to an increase in partnership profits within the three year period immediately prior to the date on which the non-GP provider ceased to be in superannuable employment is to be ignored for the purposes of this regulation if the non-GP provider's percentage share in the partnership profits:

- (a) has not increased during the same three year period;
- (b) has increased during the same three year period, but only as the result of another partner leaving the practice; or
- (c) has increased during the same three year period, but only as the result of another partner reducing their sessional commitment.

(19F) An increase in a member's superannuable pay solely due to the ending of a salary sacrifice arrangement is to be ignored for the purposes of this regulation.".

- (7) In paragraph (21) for sub-paragraph (h), substitute—
 - "(h) "national minimum wage" means the single hourly rate prescribed by the Department pursuant to section 1(3) of the National Minimum Wage Act 1998;
 - (i) "salary sacrifice arrangement" means an arrangement under which the member gives up the right to receive an amount of superannuable pay in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers.".

Amendment of regulation 12

6. In regulation 12 (Normal retirement pension)(3), in paragraph (4) for from "consistent" to the end substitute—

⁽³⁾ Regulation 12 was amended by S.R.2008 No.63, regulation 9

"consistent with-

- (a) the contracting-out requirements; and
- (b) the preservation requirements.".

Amendment of regulation 13

7. In regulation 13 (Ill-health pension on early retirement)(4), in paragraph (7) for from "consistent" to the end substitute—

"consistent with-

- (a) the contracting-out requirements; and
- (b) the preservation requirements.".

Amendment of regulation 13A

8. In regulation 13A (Early retirement pension (ill-health))(5), in paragraph (7) for from "consistent" to the end substitute—

"consistent with—

- (a) the contracting-out requirements; and
- (b) the preservation requirements.".

Amendment of regulation 22

9. In regulation 22 (Payment of lump sum)(6), for paragraph (12) substitute—

"(12) In this regulation "surviving partner" means-

- (a) a surviving scheme partner; or
- (b) one of the following, who survives the member—
 - (i) a widow:
 - (ii) a widower;
 - (iii) a civil partner."

Amendment of regulation 28

10. In regulation 28 (Member marries after leaving superannuable employment)(7), in paragraph (4)—

- (a) for "nominated partner" substitute "scheme partner";
- (b) for "nominated partner's pension substitute "scheme partner's pension";
- (c) for "nominated partner pension" substitute "surviving scheme partner's pension".

Amendment of regulation 29

11.—(1) Regulation 29 (Widower's pension)(8) is amended as provided by paragraphs (2) and (3).

⁽⁴⁾ Regulation 13 as amended by S.R. 1998 No.299, regulation 4; S.R. 2006 No.410, regulation 5 and S.R. 2008 No.163, regulation 10

⁽⁵⁾ Regulation 13A was inserted by S.R. 2008 No.163, regulation 11

⁽⁶⁾ Regulation 22 was substituted by S.R. 2008 No.163, regulation 17 and amended by S.R. 2010 No.286, regulation 21

⁽⁷⁾ Regulation 28 as amended by S.R. 2013 No.256, regulation 6

⁽⁸⁾ Regulation 29 as amended by S.R. 2008 no.163, regulation 23

- (2) In paragraph (2), for "(3)" substitute "(2A)".
- (3) After paragraph (2), insert—

"(2A) Paragraph (3) applies if a female member died on or before 4th December 2005 in the circumstances described in any of regulations 24 to 28 and left a surviving widower.".

Amendment of regulation 30

12.—(1) Regulation 30 (Dependent widower's pension)(9) is amended as provided by paragraphs (2) and (3).

- (2) In paragraph (1), for "A female" substitute "Subject to paragraph (7), a female".
- (3) After paragraph (6) insert—

"(7) This regulation does not apply to a female member who dies on or after 5th December 2005.".

Amendment of regulation 31

13.—(1) Regulation 31 (Increased widower's pension)(**10**) is amended as provided by paragraphs (2) to (4).

- (2) In paragraph (1), for "If" substitute "Subject to paragraph (6), if".
- (3) In paragraph (5), in sub-paragraph (b), for "nominated partner" substitute "scheme partner".
- (4) After paragraph (5) insert—

"(6) This regulation does not apply to a female member who dies on or after 5th December 2005 and leaves a widower or a surviving civil partner.".

Amendment of regulation 31A

14.—(1) Regulation 31A (Surviving civil partner's pension)(11) is amended as provided by paragraphs (2) and (3).

- (2) In paragraph (2), omit "Subject to paragraph (3),".
- (3) Omit paragraphs (3), (4) and (5).

Omission of regulation 31B

15. Omit regulation 31B (dependent surviving civil partner's pension).

Omission of regulation 31C

16. Omit regulation 31C (purchase of surviving civil partner's pension in respect of service prior to 6th April 1988).

Omission of regulation 31D

17. Omit regulation 31D (Increased surviving civil partner's pension).

⁽⁹⁾ Regulation 30 as amended by S.R. 2008 No.163, regulation 24

⁽¹⁰⁾ Regulation 31 as amended by S.R. 2008 No.163, regulation 25

⁽¹¹⁾ Regulation 31A was inserted by S.R. 2005 No.533, regulation 3(5)

Amendment of regulation 31E

18. For regulation 31E (Surviving nominated partner's pension)(12), substitute—

"Surviving scheme partner's pension

31E.—(1) This regulation applies on the death of a member, if—

- (a) the member has superannuable service on or after 1st April 2008,
- (b) the member dies in any of the circumstances described in regulations 24 to 28, and
- (c) the member leaves a surviving scheme partner.

(2) Where this regulation applies, a surviving scheme partner is entitled to a surviving scheme partner's pension.

- (3) A surviving scheme partner's pension is calculated and paid—
 - (a) in accordance with regulations 23 to 28, as they apply to pensions for widows, and
 - (b) excluding any part of the member's benefit that is based on superannuable service before 6th April 1988.
- (4) Paragraph (3)(b) is subject to the following-
 - (a) If regulation 24(3) or (3C) or regulation 26(2) or (2A) applies to the calculation of a surviving scheme partner's pension on a member's death in superannuable employment or with a preserved pension—
 - (i) the whole of the member's superannuable service is taken into account when calculating whether and, if so, the extent to which there would have been an increase, by the application of regulation 13(3) or regulation 13A(4), in the superannuable service on which the member's pension, under regulation 13 or regulation 13A, would have been based, and
 - (ii) the whole period, if any by which the member's pension would have increased, is treated, in this regulation, as superannuable service after 5th April 1988 for the purpose of calculating a surviving scheme partner's pension;
 - (b) If regulation 25(2) applies, so that the surviving scheme partner's pension is equal to the member's pension for a limited period, the surviving scheme partner's pension for that limited period is equal to the whole of the member's pension.

(5) If regulation 28 applies, paragraph (1) of that regulation is to be read as if the words "where the member and his wife were not married to each other during a period of superannuable employment" are replaced with "if the Department is not satisfied that a member's partner was the member's scheme partner for a continuous period of at least two years ending on the member's last day of superannuable service".

(6) A reference in these Regulations to regulation 23 to 28 means, in relation to benefits in respect of a member who has a scheme partner, those regulations as applicable to the member's surviving scheme partner.

(7) A person (P) is the scheme partner of a member if —

- (a) the member and P are living together as if they were husband and wife or civil partners,
- (b) the member and P are not prevented from marrying or entering into a civil partnership,

⁽¹²⁾ Regulation 31E was inserted by S.R. 2008 No.163, regulation 29 and amended by S.R. 2010 No.22, regulation 7; S.R. 2010 No.286, regulation 10 and S.R. 2013 No.259, regulation 7

- (c) the member and P are financially interdependent or P is financially dependent on the member, and
- (d) neither the member nor P is living with a third person as if they were husband and wife or as if they were civil partners.

(8) A person is a surviving scheme partner of a member if the Department is satisfied that for a continuous period of at least two years, ending with the member's death, the person was the scheme partner of that member."

Amendment of regulation 31F

19.—(1) Regulation 31F (Dependent surviving nominated partner's pension)(**13**) is amended as provided by paragraphs (2) to (8).

- (2) In the heading for "nominated partner's substitute "scheme partner's".
- (3) For paragraph (1), substitute—

"(1) A member may apply for the member's scheme partner to receive a dependent surviving scheme partner's pension on the member's death.

- (1A) An application must-
 - (a) be made by the member giving notice in writing to the Department before leaving superannuable employment, and
 - (b) be in relation to a person who has been the member's scheme partner for a continuous period of at least two years on the member's last day of superannuable service.".
- (4) In paragraph (2) for "nominated partner" substitute "scheme partner's".
- (5) For paragraph (3) substitute—

"(3) If the Department has accepted a member's application and the member subsequently dies before the member's scheme partner, a scheme partner entitled to a surviving scheme partner's pension is entitled to a dependent surviving scheme partner's pension."

- (6) In paragraph (4) for "nominated partner's" substitute "scheme partner's".
- (7) In paragraph (5) for "nominated partner's" substitute "scheme partner's".
- (8) In paragraph (6) for "nominated partner" substitute "scheme partner".

Amendment of regulation 31G

20. In regulation 31G (Purchase of surviving partner's pension in respect of service before 6th April 1988)(14), for paragraph (5) substitute—

"(5) In this regulation "survivor's pension" means a pension that becomes payable by virtue of regulation 31E.".

Amendment of regulation 31H

21.—(1) Regulation 31H (Increased surviving partner's pension)(**15**)is amended as provided by paragraphs (2) and (3).

(2) For paragraph (1) substitute—

⁽¹³⁾ Regulation 31F was inserted by S.R. 2008 No.163, regulation 29

⁽¹⁴⁾ Regulation 31G was inserted by S.R. 2008 No.163, regulation 29

⁽¹⁵⁾ Regulation 31H was inserted by S.R. 2008 No.163, regulation 29

"(1) If a member makes a valid election pursuant to regulation 31G(3)(a) to buy an increased surviving partner's pension under regulation 31G(1), any surviving scheme partner's pension that becomes available in respect of that member by virtue of regulation 31E will be based on superannuable service after 5th April 1988 plus any period of superannuable service before that date that the member elected to buy for this purpose under regulation 31G(1)."

(3) Omit paragraph (2).

Amendment of regulation 32

22. In regulation 32 (Dependent child)(16), in paragraph (1)—

- (a) in sub-paragraph (c) for "nominated partner" substitute "surviving scheme partner";
- (b) for sub-paragraph (e) substitute-
 - "(e) a child of a member's surviving scheme partner if the Department is satisfied that the surviving scheme partner was the member's scheme partner before the date on which the member leaves pensionable employment;".

Amendment of regulation 34

23.—(1) Regulation 34 (Member dies in pensionable employment)(17) is amended as provided by paragraphs (2) to (6).

- (2) In paragraph (4A) for "nominated partner" substitute "scheme partner".
- (3) In paragraph (4B)—
 - (a) for "nominated partner's pension" substitute "surviving scheme partner's pension";
 - (b) for "nominated partner" substitute "scheme partner".
- (4) In paragraph (4C)—
 - (a) for "nominated partner's pension" substitute "surviving scheme partner's pension";
 - (b) for "nominated partner" substitute "scheme partner".
- (5) In paragraph (4D) for "nominated partner" substitute "scheme partner".
- (6) In paragraph (4E) for "nominated partner" substitute "scheme partner".

Amendment of regulation 35

24.—(1) Regulation 35 (Member dies after pension becomes payable)(**18**) is amended as provided by paragraphs (2) to (6).

- (2) In paragraph (3) for "nominated partner" substitute "scheme partner".
- (3) In paragraph (4) for "nominated partner" substitute "scheme partner".
- (4) In paragraph (5)—
 - (a) for "nominated partner" substitute "scheme partner";
 - (b) for "surviving nominated partner's pension" substitute "surviving scheme partner's pension";

⁽¹⁶⁾ Regulation 32 as amended by S.R. 1999 No.293, regulation 8; S.R. 2005 No.533, regulation 3(6); S.R. 2006 No.410, regulation 11 and S.R. 2008 No.163, regulation 30

⁽¹⁷⁾ Regulation 34 as amended by S.R. 2005 No.533, regulation 3(7); S.R. 208 No.130, regulation 3(7); S.R. 2008 No.163, regulation 31 and S.R. 2010 No.22, regulation 23

⁽¹⁸⁾ Regulation 35 as amended by S.R. 2005 No.533, regulation 3(8); S.R. 2008 No.163, regulation 32; S.R. 2009 No.188, regulation 8; S.R. 2010 No.286, regulation 11 and S.R. 2013 No.259, regulation 8

- (5) In paragraph (6)—
 - (a) for "surviving nominated partner's pension" substitute "surviving scheme partner's pension";
 - (b) for "surviving nominated partner" substitute "surviving scheme partner".
- (6) In paragraph (7)—
 - (a) for "surviving nominated partner's pension" substitute "surviving scheme partner's pension";
 - (b) for "surviving nominated partner" substitute "surviving scheme partner".

Amendment of regulation 36

25.—(1) Regulation 36 (Member dies with preserved pension)(**19**) is amended as provided by paragraphs (2) to (4).

- (2) In paragraph (4) for "nominated partner" substitute "scheme partner".
- (3) In paragraph (5) for "nominated partner" substitute "scheme partner".
- (4) In paragraph (6)—
 - (a) for "nominated partner" substitute "scheme partner";
 - (b) for "surviving nominated partner's pension" substitute "surviving scheme partner's pension".

Amendment of regulation 38

26.—(1) Regulation 38 (Child not dependent on surviving parent or spouse of a parent)(**20**) is amended as provided by paragraphs (2) to (4).

(2) For the heading substitute "Dependent child not being maintained by surviving parent or spouse or civil partner or scheme partner of a parent".

- (3) In paragraph (1) in each place for "nominated partner" substitute "scheme partner".
- (4) In paragraph (2) for "nominated partner" substitute "scheme partner".

Amendment of regulation 49

27. In regulation 49 (Preserved pension)(21), in paragraph (5), for from "consistent" to the end substitute—

"consistent with-

- (a) the contracting-out requirements; and
- (b) the preservation requirements.".

Amendment of regulation 67

28.—(1) Regulation 67 (Right to buy additional service)(**22**) is amended as provided by paragraphs (2) and (3).

⁽¹⁹⁾ Regulation 36 as amended by S.R. 2005 No.533, regulation 3(9); S.R. 2008 No.163, regulation 33 and S.R. 2009 No.65, regulation 9

⁽²⁰⁾ Regulation 38 as amended by S.R. 2005 No.533, regulation 3(10) and S.R. 2008 No.163, regulation 34

 ⁽²¹⁾ Regulation 49 as amended by S.R. 2002 No.69, regulation 6; S.R. 2005 No.155, regulation 5; S.R. 2006 No.410, regulation 13; S.R. 2008 No.163, regulation 38; S.R. 2009 No.65, regulation 10; S.R. 2009 No.188, regulation 9 and S.R. 2015 No.122 Schedule 2, paragraph 5

⁽²²⁾ Regulation 67 as amended by S.R. 1998 No.299, regulation 8; S.R. 2005 No.533, regulation 3(19); S.R. 2008 No.130, regulation 3(12) and S.R. 2008 No.163, regulation 45

- (2) Omit paragraph (5A).
- (3) In paragraph (5B) for "nominated partner" substitute "surviving scheme partner".

Amendment of regulation 71

29.—(1) Regulation 71 (Paying for unreduced retirement lump sum by single payment)(**23**) is amended as provided by paragraphs (2) and (3).

- (2) Omit paragraph (2A).
- (3) In paragraph (2B)—
 - (a) in each place for "nominated partner" substitute "scheme partner";
 - (b) for "nominated partner's pension" substitute "scheme partner's pension".

Amendment of regulation 76

30. In regulation 76 (Mental health officers)(**24**), in paragraph (7), in sub-paragraph (b) for "nominated partner's pension" substitute "scheme partner's pension".

Amendment of regulation 87

31.—(1) Regulation 87 (Benefits on death in superannuable employment after pension under regulation 13 becomes payable)(**25**) is amended as provided by paragraphs (2) to (6).

- (2) In paragraph (4) in each place for "nominated partner" substitute "scheme partner".
- (3) In paragraph (6)(b) for "nominated partner" substitute "scheme partner".
- (4) In paragraph (10) for "nominated partner's pension" substitute "scheme partner's pension".
- (5) In paragraph (11) for "nominated partner's pension" substitute "scheme partner's pension".

(6) In paragraph (12)(b) for "nominated partner pension" substitute "surviving scheme partner's pension".

Amendment of regulation 87A

32.—(1) Regulation 87A (Benefits on death in superannuable employment after pension under regulation 13A becomes payable)(**26**) is amended as provided by paragraphs (2) to (7).

- (2) In paragraph (7) in each place for "nominated partner" substitute "scheme partner".
- (3) In paragraph (9)(b) for "nominated partner" substitute "scheme partner".

(4) In paragraph (12) for "nominated partner's pension" substitute "surviving scheme partner's pension".

(5) In paragraph (13) for "nominated partner's pension" substitute "scheme partner's pension".

(6) In paragraph (14) for "nominated partner's pension" substitute "scheme partner's pension".

(7) In paragraph (15) for "nominated partner" substitute "scheme partner".

⁽²³⁾ Regulation 71 as amended by S.R. 2005 No.533, regulation 3(21) and S.R. 2008 No.163, regulation 48

⁽²⁴⁾ Regulation 76 as amended by S.R. 205 No.533, regulation 3(22) and S.R. 2008 No.163, regulation 52

⁽²⁵⁾ Regulation 87 as amended by S.R. 2005 No.533, regulation 3(23); S.R. 2008 No.130, regulation 3(16); S.R. 2008 No.163, regulation 60 and S.R. 2009 No.65, regulation 16

⁽²⁶⁾ Regulation 87A was inserted by S.R. 2008 No.163, regulation 61 and amended by S.R. 2009 No.65, regulation 17

Amendment of regulation 93

33. In regulation 93 (Loss of rights to benefits)(**27**), in paragraph (1A) for "nominated partner" substitute "scheme partner".

Amendment to Schedule 2

34.—(1) Schedule 2 (Medical and dental practitioners), is amended as provided by paragraphs (2) to (5).

(2) In paragraph 10(2K)(28), for "NDPS is the number of days of dentist performer service from the date the dentist performer service is commenced in the scheme year to the end of the scheme year", substitute "NDPS is the number of days of dentist performer's service in the scheme year".

(3) Omit paragraph 16A (Increased surviving civil partner's pension).

(4) In paragraph 16B (Increased dependent surviving nominated partner's pension)(29) for the words "nominated partner's pension" in each place they occur substitute "scheme partner's pension".

(5) In paragraph 23 (Accounts and actuarial reports)(30) after sub-paragraph (8) insert—

"(8A) If an employing authority does not provide the statement referred to in subparagraph (6) in accordance with sub-paragraph (8)(a), the member contributions in respect of the members of that employing authority referred to in sub-paragraphs 6(a) to (c), will be payable at the maximum contribution percentage rate specified in column 2 of table 2 in paragraph 10(1A) of this Schedule based on estimated superannuable pay as determined by the Department."

⁽²⁷⁾ Regulation 93 as amended by S.R. 2005 No.155, regulation 9; S.R. 2005 No.533, regulation 3(24) and S.R. 2009 No.65, regulation 19

⁽²⁸⁾ Paragraph (2K) was substituted by S.R. 2009 No.188 and amended by S.R. 2010 No.420, regulation 8(4)

⁽²⁹⁾ Paragraph 16B was inserted by S.R. 2008 No.163, regulation 63(9)

⁽³⁰⁾ Paragraph 23 was substituted by S.R. 2009 No.188, regulation 11(3) and amended by S.R. 2009 No.65, regulation 20(5); S.R. 2012 No.42, regulation 10(4) and S.R. 2014 No.225, regulation 6(5)