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HEALTH AND PERSONAL SOCIAL SERVICES

PUBLIC SECTOR PENSIONS

**The Health and Social Care Pension Schemes (Amendment
No.2) Regulations (Northern Ireland) 2024**

ISBN 978-0-33-802310-0

CORRECTION

Part 1, Citation, commencement and effect, regulation “2”, should read regulation “(2)”.

Page 2, Part 2, regulation “3”, should read regulation “2” and subsequent regulations “4-33” should read “3-32”.

Page 2 Part 2 regulation. 3 “ “lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003(b);

“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;”.

Should read:

“ “lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003(b);”

“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;”.

Page 4, Part 4, regulation 11, “ “lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003;

“salary sacrifice arrangement” means an arrangement under which the member gives up the right to receive an amount of pensionable 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;”.

Should read:

“ “lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003”;

“salary sacrifice arrangement” means an arrangement under which the member gives up the right to receive an amount of pensionable 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;”.

Page 4 Part 4 Regulation 12(2)(b) “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”

Should read: “ (disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”

Page 5, Part 4, regulation 14(4), “(3)” should read “(5)”.

Page 5 Part. 5 regulation 17, “181” should read “181(4)”.

Page 6 Part 5 regulation 20 (2)(a) “Year 2022/2023 (from 1 November 2022) and Scheme Year 2023/24 and each subsequent scheme year” substitute “years 2024/25 to 2027/28”;

Should read: “ year 2022/2023 (from 1 November 2022) and scheme year 2023/24 and each subsequent scheme year” substitute “years 2024/25 to 2027/28” ;”

Page 6 Part 5 regulation 20(3)(a) “Scheme Year 2023/24” should read “scheme year 2023/24”

Page 6, Part 5, regulation 21(2)(b), “Table Scheme Years 2024/25 to 2027/28, should read “Table 3 Scheme Years 2024/25 to 2027/28..... ”

Page 8, Part 5, regulation 25(2) “Colum” should read “Column”.

Page 9, Part 5, regulation 25(3)(d) “1999”; should read “1999”;

Page 9 Part. 5 regulation 25(3)(e) “2002”; should read “ 2002”;

Page 10 , Part 7, regulation 31, “24” should read “28”.

May 2024