
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 38

PUBLIC SERVICE PENSIONS

**The Police Pensions (Amendment)
Regulations (Northern Ireland) 2024**

Made - - - - *6th March 2024*
Coming into operation *1st April 2024*

The Department of Justice makes these Regulations in exercise of the powers conferred by sections 25(2)(k) and 26(2)(g) of the Police (Northern Ireland) Act 1998(1) (“the 1998 Act”), Articles 14 and 15 of the Superannuation (Northern Ireland) Order 1972(2) and sections 1(1), (2)(g), 2(1) (together with paragraph 7 of Schedule 2) and 3(1) to (3) (together with Schedule 3) of the Public Service Pensions Act (Northern Ireland) 2014(3) (“the 2014 Act”).

In accordance with section 25(9)(a) of the 1998 Act, the Department of Justice has invited the views of the Police Advisory Board for England and Wales. In accordance with section 26(6) of the 1998 Act, the Department has consulted both the Northern Ireland Policing Board and the Police Association for Northern Ireland. In accordance with section 22 of the 2014 Act(4), the Department has also consulted the representatives of such persons as appear to the Department likely to be affected by these Regulations.

In accordance with section 72(2A) of the 1998 Act and section 3(5) of the 2014 Act, the Department of Finance(5) has consented to the making of these Regulations.

Citation, commencement, and effect

1. These Regulations may be cited as the Police Pensions (Amendment) Regulations (Northern Ireland) 2024.
2. These Regulations come into operation on 1st April 2024 except the following—
 - (a) Regulation 48 has effect from 6th April 2006.
 - (b) Regulations 47, 49 and 51 have effect from 1st July 2014.

(1) 1998 c.32. Sections 25 and 26 were amended by section 78(1) of, and paragraph 23 of Schedule 6 to, the Police (Northern Ireland) Act 2000 and section 26 is amended by section 49(5) of that Act.
(2) S.I. 1972/1073 (N.I. 10).
(3) 2014 c.2 (N.I.). Section 3 of the 2014 Act was amended by section 94(11)-(14) of the Public Service Pensions and Judicial Offices Act 2022 (c.7). Section 3(3)(b) of the 2014 Act enables scheme regulations to make retrospective provision.
(4) 2014 c.2 (N.I.). Section 21 of the Act was amended by section 94(16) of the Public Service Pensions and Judicial Offices Act 2022 (c.7).
(5) Departments Act (Northern Ireland) 2016 c.5 (N.I.). Section 1(4) renamed the Department of Finance and Personnel as the Department of Finance.

- (c) Regulations 4, 6 - 9, 11 - 34, 39 - 43, 45 and 50 have effect from 1st April 2015.
- (d) Regulations 37 and 38 have effect from 6th April 2016⁽⁶⁾.

PART 1

Police Pensions

Amendment of the Police Pensions Regulations (Northern Ireland) 2015

3. The Police Pensions Regulations (Northern Ireland) 2015⁽⁷⁾ are amended in accordance with this Part.

Interpretation

4.—(1) Regulation 2 is amended as follows.

(2) After the definition of “career break” omit the definition of “(“the member”)”.

(3) After “full retirement pension which comes into payment early on the grounds of permanent medical unfitness” for “has the meaning given in Part 7, Chapter 3” substitute “in relation to a member of this scheme, means a full retirement pension to which the member becomes entitled under regulation 89(3) (Entitlement to full retirement pension (deferred members))”.

(4) After the definition of “full retirement pension which comes into payment early on the grounds of permanent medical unfitness” insert —

“full time service” means—

- (a) for a member who falls within regulation 4(1)(a), service by a person appointed under section 35 or 36 of the 2000 Act;
 - (b) for a member who falls within regulation 4(1)(b), service by a person appointed under section 37 of the 2000 Act;
 - (c) for a member who falls within regulation 4(1)(c), service by a person appointed under section 39 of the 2000 Act;
 - (d) for a member who falls within regulations 4(1)(d), service by the person appointed under section 40 of the 2000 Act.”;
- (5) Omit “weekly rate” and associated footnote.

Police Pension Board: membership

5. In regulation 11 (Police Pension Board: membership), at paragraph (1)(a) omit the words “with departmental approval”.

Eligible Service

6.—(1) Regulation 18 (Eligible Service) is amended as follows.

(2) For paragraph (3), substitute—

“(3) For the purpose of these regulations a member of the police service who falls within regulation 4(1)(a) and 4(1)(b) remains in eligible service during a career break.”

(3) In paragraph (4), for “a member of a police force” substitute “a member of the police service”.

⁽⁶⁾ Regulation 19, 20 and 60 of S.R. 1996. No 107, Schedule 3.

⁽⁷⁾ S.R. 2015 No.113.

Periods of unpaid leave

7. In regulation 19 (Periods of unpaid leave) after sub-paragraph (1)(b)(ii) insert—
- “(1A) For the purpose of determining entitlement to payment of benefits to or in respect of a member of this scheme who falls within regulations 4(1)(b), 4(1)(c) or 4(1)(d), the member is taken to be an active member of this scheme during any other period of unpaid leave—
- (i) that does not exceed 5 years; and
 - (ii) during which the employment relationship continues.”

Automatic re-enrolment

8. In regulation 26(3) (Automatic re-enrolment) for “scheme manager” substitute “employer”.

Pensionable earnings

9. In regulation 30 (Pensionable earnings) for paragraph (2) substitute—
- “(2) A member’s pensionable earnings for any period means pay to which the member is entitled in that period, account being taken of any retrospective increase in that pay.”

Eligibility for payment of ill-health benefits

10. Chapter 4 (Eligibility for payment of ill-health benefits) shall cease to have effect from 1st April 2024.

Meaning of deferred member

11. In regulation 40 (Meaning of deferred member) in paragraph (4), after “Paragraph” for “(2)” substitute “(3)”.

Decision of selected medical practitioner

- 12.—(1) Regulation 74 (Decision of selected medical practitioner) is amended as follows.
- (2) For paragraph (2)(b), substitute—
- “(b) that inability is occasioned by infirmity of mind or body and is likely to continue until the day on which—
- (i) the member reaches normal pension age under this scheme; or
 - (ii) the member dies (if the selected medical practitioner considers the member is likely to die before reaching normal pension age under this scheme).”
- (3) For paragraph (3)(b), substitute—
- “(b) that inability is occasioned by infirmity of mind or body and is likely to continue until the day on which—
- (i) the member reaches normal pension age under this scheme; or
 - (ii) the member dies (if the selected medical practitioner considers the member is likely to die before reaching normal pension age under this scheme).”
- (4) For paragraph (3)(d), substitute—
- “(d) that inability is occasioned by infirmity of mind or body and is likely to continue until the day on which—
- (i) the member reaches normal pension age under this scheme; or

- (ii) the member dies (if the selected medical practitioner considers the member is likely to die before reaching normal pension age under this scheme)."

Refusal to be medically examined or attend interviews

13. In regulation 75 (Refusal to be medically examined or attend interviews) after paragraph (2) (b) insert—

“(3) An appeal under Schedule 1 against a decision of a selected medical practitioner is taken to be withdrawn if—

- (a) a question as to whether a member of the police service is permanently medically unfit is referred to an IMR for decision; and
- (b) the person wilfully or negligently fails to submit to any medical examination or to attend any interviews that the IMR considers necessary in order to make a decision.”.

Referral of medical questions for purpose of regulation 80

14. In regulation 79 (Referral of medical questions for purpose of regulation 80) after paragraph (4) insert—

“(5) That report is final, subject to—

- (a) an appeal under Schedule 1 against the decision of the selected medical practitioner; or
- (b) a referral under Schedule 1 of the decision of the selected medical practitioner for reconsideration.”

Application of Chapter

15. In regulation 83 (Application of Chapter) for paragraph (2) substitute—

“(2) For the purpose of this Chapter—

- (a) a former member of the police service is taken to be a member of the police service; and
- (b) “police pension authority” in relation to the former member of the police service, means the police pension authority for the police service.”

Referral of medical questions for purpose of early payment of full retirement pension on grounds of permanent medical unfitness

16.—(1) Regulation 84 (Referral of medical questions for purpose of early payment of full retirement pension on grounds of permanent medical unfitness) is amended as follows.

(2) For paragraph (1) substitute—

“(1) Before considering whether a deferred member of this scheme is entitled to early payment of a full retirement pension on grounds of permanent medical unfitness, the police pension authority must refer the following questions to the selected medical practitioner for decision—”

(3) After paragraph (2)(c) insert—

“(3) The report is final, subject to—

- (a) an appeal under Schedule 1 against the decision of the selected medical practitioner; or

(b) the referral under Schedule 1 of the decision of the selected medical practitioner for reconsideration.

(4) For the purpose of paragraph (1), “early payment” means payment before the member reaches the member’s state pension age(8).”

Qualifying Service

17. In regulation 86 (Qualifying service) for paragraph (3) substitute—

“(3) In calculating the member’s qualifying service for a member who falls within regulation 4(1)(b) or (d), a continuous period of service under this scheme or an existing police pension scheme counts as if it were a period of full-time service in the Police Service of Northern Ireland Reserve.”

Entitlement to full retirement pension (active members)

18. In regulation 88 (Entitlement to full retirement pension (active members)), for paragraph (1) (d) substitute—

“(d) the member claims payment of a full retirement pension under regulation 90 (Claim for payment of full retirement pension (active members)).”

Entitlement to full retirement pension (deferred members)

19.—(1) In Regulation 89 (Entitlement to full retirement pension (deferred members)) is amended as follows.

- (2) At the end of paragraph (2)(b), insert the word “and”.
- (3) At the end of paragraph (2)(c), for “; and” substitute “.”.
- (4) Omit paragraph (2)(d).
- (5) At the end of paragraph (3)(b), insert the word “and”.
- (6) At the end of paragraph 3(c), for “;” substitute “.”.
- (7) Omit paragraph (3)(d) and associated footnote.
- (8) Omit paragraph (3)(e).

Claim for payment of full retirement pension (active members)

20. In regulation 90 (Claim for payment of full retirement pension (active members)) after paragraph (3) insert—

“(4) Unless this regulation provides otherwise, a member of the police service engaged on relevant service under section 27 of the 1998 Act must give notice of intent to claim the pension in accordance with the notice period that applies under the member’s terms and conditions of employment in relation to termination of service.”

Notice period for active members

21. In regulation 91 (Notice period for active members) at paragraph (1) after “in accordance with” insert “the notice period that applies under”.

(8) See regulation 89(3) for entitlement to early payment of a full retirement pension on the grounds of permanent medical unfitness.

Payment thresholds

22.—(1) Regulation 99 (Payment thresholds) is amended as follows.

(2) For paragraph (1) substitute—

“(1) A member of this scheme meets the lower tier threshold for payment of an ill-health pension (“lower tier threshold”) under this Chapter if the selected medical practitioner gives a report and certificate under Part 6 containing the decision that—

- (a) the member is permanently medically unfit for performing the ordinary duties of a member of the police service; but
- (b) the member is not permanently medically unfit for engaging in any regular employment.”

(3) At paragraph (2) after “(“upper tier threshold”)” insert “under this Chapter”.

Entitlement to payment of ill-health pension

23. In regulation 100 (Entitlement to payment of ill-health pension), at paragraph 2(c) after “ill-health benefits” insert “for the period for which the member has paid contributions at the full member contributions rate under regulation 169”.

Annual rate of ill-health pension under this scheme

24. In regulation 102 (Annual rate of ill-health pension under this scheme), within the formula at paragraph (6), for “pensionable pay” substitute “pensionable service”.

Referral of medical question for purpose of reduction of benefits

25. In regulation 104 (Referral of medical question for purpose of reduction of benefits), at paragraph (5)(b) after “Schedule” insert “1”.

Reduction of pension in case of default

26. In regulation 105 (Reduction of pension in case of default); for paragraph (5) substitute—

“(5) When the member reaches the member’s state pension age, if the reduced pension is less than the amount of full retirement pension that would have been payable to the member under regulation 89(2) had the member reached the member’s state pension age when the member left eligible service, the scheme manager must increase the pension to that amount.”

Refusal to be medically examined

27. In regulation 106 (Refusal to be medically examined) for paragraph (a) substitute—

“(a) the question in regulation 104 (Referral of medical question for purpose of reduction of benefits) is referred to a selected medical practitioner for decision; and”.

Decision of scheme manager void if appeal against decision of selected medical practitioner is successful

28. For regulation 107 (Decision of scheme manager void if appeal against decision of selected medical practitioner is successful) substitute—

“**107.**—(1) A decision of the scheme manager under this Chapter is void if—

- (a) the selected medical practitioner decides that the member has brought about or substantially contributed to the medical unfitness by the member’s own default;

- (b) the member appeals under Schedule 1 against the decision of the selected medical practitioner; and
- (c) the IMR decides that the member did not bring about or substantially contribute to the medical unfitness by the member's own default."

Review of lower tier ill-health pension

29. In regulation 108 (Review of lower tier ill-health pension) at paragraph (3), for "chooses" substitute "in its discretion determines".

Review and cancellation of enhanced upper tier ill-health pension

30.—(1) Regulation 112 (Review and cancellation of enhanced upper tier ill-health pension) is amended as follows.

(2) For paragraph (3) substitute—

"(3) A review may be carried out at intervals of no less than 5 years as the scheme manager in its discretion determines."

(3) At paragraph (8)(b) after "report" insert "and certificate".

Review and cancellation of full retirement pension which came into payment early on the grounds of permanent medical unfitness

31. In regulation 114 (Review and cancellation of full retirement pension which came into payment early on the grounds of medical unfitness), for paragraph (3) substitute—

"(3) A review may be carried out at intervals of no less than 5 years as the scheme manager in its discretion determines."

Decision of scheme manager void if appeal against decision of selected medical practitioner is successful

32.—(1) Regulation 117 (Decision of scheme manager void if appeal against decision of selected medical practitioner is successful) is amended as follows.

(2) After "117." insert "—(1)".

(3) After sub-paragraph (a)(i) insert "or".

(4) At the end of sub-paragraph (a)(ii), for ";or" substitute ".".

(5) Omit sub-paragraph (a)(iii).

(6) For sub-paragraph (c) substitute—

"(c) the IMR decides that the member is not so permanently medically unfit."

(7) After sub-paragraph (c) insert—

"(2) A decision of the scheme manager under this Chapter is void if —

(a) the selected medical practitioner decides that—

(i) the member is not permanently medically unfit for performing the ordinary duties of a member of the police service; or

(ii) the member is not permanently medically unfit for engaging in any regular employment;

(b) the member appeals under Schedule 1 against the decision of the selected medical practitioner; and

- (c) the IMR decides that the member is so permanently medically unfit.”

Option to buy out early payment reduction

- 33.**—(1) Regulation 120 (Option to buy out early payment reduction) is amended as follows.
- (2) In paragraph (2) after “buy out” insert “all or part of”.
- (3) In paragraph (3) after “The cost” insert “to buy out all or part of the early payment reduction”.

Death gratuity – estate

- 34.**—(1) Regulation 165 (Death gratuity – estate) is amended as follows.
- (2) For paragraph (1) substitute—
- “(1) This regulation applies in relation to a member of this scheme—
- (a) who dies as an active member; or
- (b) who dies as a deferred member or a pension member of this scheme if the death results from an injury received in the execution of his duty; or
- (c) who dies as a pension member of this scheme if the member dies within 2 years after becoming a pensioner member.”
- (3) In paragraph (4) for “A claim for payment” substitute “For the purpose of an appeal to the Department under regulation 206 (Appeals to the Department), a claim for payment”.

Rate of member’s contribution

- 35.**—(1) Regulation 169 (Rate of member’s contributions) is amended as follows—
- (2) At paragraph (2) after “column 2” omit “or 3”.
- (3) For paragraph (3) substitute—
- “ (3) Column 2 sets out the member contributions rate that applies for payment of ill-health benefits under this scheme (“full member contributions rate.”)”
- (4) Omit paragraphs (4) and (5).
- (5) Renumber paragraph (6) as (4).
- (6) Renumber paragraph (7) as (5).
- (7) In the table, (“For each scheme year falling in period beginning 1st April 2015”) omit column 3 “(Reduced Member Contributions rate)”.

Employer contributions

- 36.** In regulation 173 (Employer contributions) at paragraph (1) for “35” substitute “46.6”.

Commutation of small pensions

- 37.**—(1) Regulation 202 (Commutation of small pensions) is amended as follows.
- (2) Omit paragraph (5)(a) and associated footnote.
- (3) For “(b)” substitute “(a)”, for “(c)” substitute “(b)” and for “(d)” substitute “(c)”.

Interpretation and application

- 38.** In regulation 203 (Interpretation and application) omit paragraph (1)(c) and associated footnote.

Forfeiture: offences committed by members

39.—(1) Regulation 209 (Forfeiture: offences committed by members) is amended as follows.

(2) After paragraph (3) insert—

“(3A) The pension supervising authority may to the extent that in its discretion it thinks fit restore to the member or apply for the benefit of an eligible child or surviving adult of the member any amount of pension that has been forfeited under this regulation.”

(3) In paragraph (4) at “relevant offence” for “(c)” substitute “(a)” and for “(d)” substitute “(b)”.

Forfeiture: offences committed by a member’s beneficiary

40.—(1) Regulation 210 (Forfeiture: offences committed by a member’s beneficiary) is amended as follows.

(2) Omit paragraph (3).

(3) Renumber paragraph (4) as (3).

(4) For paragraph (5) substitute—

“(4) In this regulation—

“beneficiary” in relation to a deceased member of this scheme, means surviving adult or eligible child of the member,”

“relevant criminal offence” means—

(a) the murder of the member;

(b) the manslaughter of the member; or

(c) any other offence of which the unlawful killing of the member is an element.”

Reduction of benefits where annual allowance charge paid by scheme manager

41. In regulation 219 (Reduction of benefits where annual allowance charge paid by scheme manager) after paragraph (4) insert—

“(5) In this regulation—

“*tax year*” means a period of one year which is the period of assessment for income tax purposes.”

Medical decisions: appeals and reconsideration

42.—(1) Schedule 1 (Medical decisions: appeals and reconsideration) is amended as follows.

(2) After “Regulations”, for “77 and 78” substitute “75, 79, 104, 115 and 207”.

(3) In paragraph 1 (Interpretation) in “medical decision” for sub paragraph (d) substitute—

“(d) a report by the selected medical practitioner under regulation 104 (referral of medical question for purpose of reduction of benefits)”.

Transitional provisions

43.—(1) Schedule 4 (Transitional provisions) is amended as follows.

(2) For paragraph 39(7) substitute—

“(7) The annual rate of pension payable to the member under the 1988 scheme is the higher of —

(a) the amount calculated by multiplying the accrual rate by the member’s final pay;
or

- (b) where a member is entitled to a deferred pension under regulation B5 (member's deferred pension) and under Part 6 (member's deferred pension) of Schedule B, the amount of pension that would have been payable under the 1988 scheme if those provisions applied for the calculation instead of paragraphs (3) to (6) of this paragraph."

PART 2

Police Pensions

Amendment of the Police Pension (Northern Ireland) Regulations 2009

44. The Police Pension (Northern Ireland) Regulations 2009⁽⁹⁾ are amended in accordance with this Part.

Forfeiture of Pension

45.—(1) Regulation 52 (Forfeiture of Pension) is amended as follows.

(2) For paragraph (2)(b) substitute—

- (b) “(2) the beneficiary of a deceased member of this scheme is convicted of a relevant criminal offence mentioned in paragraph (3A).”

(3) In paragraph (3) for “paragraph (2)” substitute “paragraph (2)(a)”

(4) After paragraph (3) insert—

“(3A) the relevant criminal offences referred to in paragraph (2)(b) are—

- (a) the murder of the member;
- (b) the manslaughter of the member; or
- (c) any other offence of which the unlawful killing of the member is an element.”

(5) After paragraph (4) insert—

“(4A) If the scheme manager withholds all of the benefits payable to a beneficiary, regulations 36 to 39 apply as if the beneficiary has died before the member.”

(6) After paragraph (7) insert—

“(8) In this Regulation, “beneficiary” means either a child survivor or an adult survivor as defined in regulation 37.”

PART 3

Police Pensions

Amendment of the Royal Ulster Constabulary Pensions Regulations 1988

46. The Royal Ulster Constabulary Pensions Regulations 1988⁽¹⁰⁾ are amended accordance with this Part.

⁽⁹⁾ S.R. 2009 No.79

⁽¹⁰⁾ S.R. 1988 No.374.

Pension debit members

47. In regulation C10 (Pension debit members), after “C8,” omit the words from “and the pension” to “C9 is made.”.

Child’s allowance or special gratuity - limitations

48.—(1) Regulation D5 is amended as follows.

(2) In the title to regulation D5 (Child’s allowance or special gratuity - limitations), remove the words “or special gratuity”.

(3) After paragraph (5) insert—

“(5A) Without prejudice to paragraph (1), where an allowance under paragraph (5) is payable to a child who has attained the age of 19 years, the allowance is payable as follows—

(a) In the case of a child who satisfies condition (a) in paragraph (8), until the earlier of the date on which the child—

(i) ceases to be in the full-time education or full-time training, or

(ii) attains the age of 23.

(b) In the case of a child who satisfies condition (b) in paragraph (8), for life.”

(4) In paragraph (6), for the words “(4) and (5)”, substitute “(4), (5) and (5A)”.

(5) In paragraph (8), for the words “and (5)”, substitute “(5) and (5A)”.

Gratuity in lieu of widow’s pension

49. In regulation E4 (Gratuity in lieu of widow’s pension) omit paragraph (4).

Forfeiture of Pension

50.—(1) Regulation K5 is amended as follows.

(2) For paragraph (2) substitute—

“(2) Subject to paragraph (5), the Board may determine that the pension be forfeited, in whole or in part and permanently or temporarily as it may specify, where —

(a) the pensioner has been convicted of an offence mentioned in paragraph (3); or

(b) the beneficiary of a deceased member of this scheme is convicted of a relevant criminal offence specified in paragraph (3A).”

(3) In paragraph (3) for “paragraph (2)” substitute “paragraph (2)(a)”.

(4) After paragraph (3) insert—

“(3A) The relevant criminal offences referred to in paragraph (2)(b) are—

(i) the murder of the member;

(ii) the manslaughter of the member; or

(iii) any other offence of which the unlawful killing of the member is an element.”

(5) After paragraph (4) insert—

“(4A) If the Board withholds all of the benefits payable to a beneficiary, Parts C, D, and E apply as if the beneficiary has died before the member.”

(6) After paragraph (7) insert—

“(8) In this regulation, “beneficiary” means—

- (i) a widow to whom Part C applies;
- (ii) a child to whom Part D applies.”

Schedule A (Glossary of Expressions)

51. At “widow” for “regulations C9, C9A and”, substitute “regulation”.

Sealed with the Official Seal of the Department of Justice on 6th March 2024



Naomi Long
Minster of Justice

Sealed with the Official Seal of the Department of Finance on 6th March 2024.



Patrick Neeson
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Royal Ulster Constabulary Pensions Regulations 1988 (“the 1988 Regulations”), the Police Pension (Northern Ireland) Regulations 2009 (“the 2009 Regulations”) and the Police Pensions Regulations (Northern Ireland) 2015 (“the 2015 Regulations”).

Part 1 makes amendments to the 2015 Regulations.

Regulation 5 removes the requirement of the Scheme Manager to seek departmental approval when appointing a chair to the Police Pension Board, thereby aligning the 2015 Regulations with equivalent practices taken by police schemes in England and Wales.

Regulations 7 and 17 amend the 2015 regulations to include provision for part-time members of the Police Service of Northern Ireland Reserve and police trainees.

Regulations 12-16, 22-25, 27-32, and 42 contain minor technical amendments to clarify interpretation and assist the execution of the ill-health retirement and appeals process.

Regulation 33 provides clarity regarding an option to buy out early payment reduction.

Regulations 10 and 35 amend the regulations to remove the ill-health eligibility assessment of members joining the scheme.

Regulation 36 details the increase in the employer contribution rate following the 2020 scheme valuation.

Regulations 4, 6, 8, 9, 11, 18-21, 26, 34, 40, 41, and 43 make minor technical amendments to amend typographical errors and clarify interpretation.

Regulations 37 and 38 remove references to the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996.

Regulation 39 provides the pension supervising authority with the discretion to restore a pension that has been forfeited.

Part 2 makes amendments to the 2009 Regulations.

Regulation 45 aligns the provisions for forfeiture of beneficiaries in the 2009 Regulations with those in the 2015 Regulations.

Part 3 makes amendments to the 1988 Regulations.

Regulations 47, 49 and 51 make technical amendment relating the reinstatement of the widows’ pension on 1 July 2014.

Regulation 48 aligns the 1988 Regulations with the requirements of the Finance Act 2004 with regard to limitation on child allowance.

Regulation 50 aligns the provisions for forfeiture of beneficiaries in the 1988 Regulations with those in the 2015 Regulations.