

Status: Point in time view as at 01/07/2013.

*Changes to legislation: There are currently no known outstanding effects for the
Judicial Pensions and Retirement Act 1993, Part IV. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

PENSIONS FOR SENIOR PUBLIC INVESTIGATIVE OFFICERS

PART IV

THE COMPTROLLER AND AUDITOR GENERAL FOR NORTHERN IRELAND

- 5 (1) The ^{M1}Audit (Northern Ireland) Order 1987 shall be amended in accordance with the following provisions of this paragraph.
- (2) In Article 2(2) (interpretation), in the definition of “the appointed day” after the word “means” there shall be inserted the words “ (except in Article 4A) ”.
- (3) In paragraph (4) of Article 4 (pension of the Comptroller and Auditor General), after the words “Northern Ireland” (where they occur for the second time) there shall be inserted the words “ unless he elects under Article 4A for it to be treated otherwise ”.
- (4) After that Article there shall be inserted the following Article—

“ Pension of Comptroller and Auditor General: supplementary

- 4A (1) This Article applies to a person—
- (a) who first holds office on or after the appointed day as the Comptroller and Auditor General; and
 - (b) who, immediately before he first holds that office, is a member of a judicial pension scheme.
- (2) A person to whom this Article applies shall be entitled to elect between—
- (a) the scheme of pensions and other benefits under the judicial pension scheme mentioned in paragraph (1)(b) (his “former scheme”);
 - (b) (if different from his former scheme) the scheme of pensions and other benefits constituted by Part I of the 1993 Act (“the 1993 scheme”); and
 - (c) the scheme of pensions and other benefits applicable under the Superannuation (Northern Ireland) Order 1972 to the civil service of Northern Ireland (“the civil service scheme”);
- and, if he fails to make an election under this paragraph, he shall be treated as if he had elected for the civil service scheme.
- (3) Where a person elects under this Article for his former scheme, that scheme shall, subject to regulations under this Article, apply as if his service as Comptroller and Auditor General were service which was subject, in his case, to that scheme.

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(4) A person who elects under paragraph (2)(b) for the 1993 scheme, shall be entitled, when he ceases to hold office as Comptroller and Auditor General, to a pension under Part I of the 1993 Act at the appropriate annual rate (within the meaning of that Act) if he has held that office for at least 5 years and either—

- (a) he has attained the age of 65; or
- (b) he is disabled by permanent infirmity for the performance of the duties of the office;

and, subject to the following provisions of, and regulations under, this Article, the provisions of Part I of that Act (other than sections 1(1) to (4) and 2) and of sections 19, 20 and 23 of, and Schedule 2 to, that Act (which provide for benefits in respect of earnings in excess of pension-capped salary, appeals and transfer of accrued rights) shall apply in relation to him and his service in the office of Comptroller and Auditor General as they apply in relation to a person to whom Part I of that Act applies.

(5) Subject to regulations under this Article, in the application of provisions of the 1993 Act by virtue of paragraph (4), a person who elects for the 1993 scheme shall be treated—

- (a) as if the office of the Comptroller and Auditor General were a qualifying judicial office (within the meaning of that Act) by virtue of inclusion among the offices specified in Part I of Schedule 1 to that Act;
- (b) as if his election under this Article were an election such as is mentioned in paragraph (d) of section 1(1) of that Act (so that, in particular, section 12 of that Act, which provides for the transfer of accrued rights into the scheme, applies);
- (c) as if his pension by virtue of this Article were a pension under section 2 of that Act (and, accordingly, a judicial pension, within the meaning of that Act); and
- (d) for the purpose of determining, in the event of his death, the rate of any surviving spouse's or children's pension payable under sections 5 to 8 of that Act in respect of his service as Comptroller and Auditor General, as if references in those sections to the annual rate of the deceased's judicial pension were references—
 - (i) where a pension had commenced to be paid to him by virtue of paragraph (4), to the appropriate annual rate of that pension; or
 - (ii) where no such pension had commenced to be paid to him, to the rate that would have been the appropriate annual rate of the pension payable to him by virtue of paragraph (4)(b), had he not died, but been disabled by permanent infirmity for the performance of the duties of his office on and after the date of death;

and, in the application of that Act to the Comptroller and Auditor General (whether by virtue of paragraph (2)(a) or (b)) the references to the appropriate Minister in sections 13 (election for personal pension), 19 (benefits in respect of earnings in excess of pension-capped salary) and 20 (appeals) of, and Schedule 2 (transfer of accrued rights) to, that Act shall be taken as references to the Treasury and the power conferred by paragraph 2 of that Schedule to make regulations shall be exercisable by the Treasury.

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- (6) Where a person elects under this Article for the civil service scheme, Article 4(4) shall apply in relation to his service as Comptroller and Auditor General.
- (7) Any power to make an election under this Article shall be exercisable within such time and in such manner as may be prescribed in regulations under this Article.
- (8) The Treasury may make regulations for purposes supplementary to the other provisions of this Article.
- (9) Any such regulations may, without prejudice to section 38 of the Superannuation Act (Northern Ireland) 1967 or section 39A of the Superannuation Act 1965 (employment in more than one public office), make special provision with respect to the pensions and other benefits payable to or in respect of a person to whom—
- (a) his former scheme,
 - (b) the 1993 scheme, or
 - (c) the civil service scheme,
- applies, or has applied, in respect of any service other than service as Comptroller and Auditor General.
- (10) The provision that may be made by virtue of paragraph (9) includes provision—
- (a) for aggregating—
 - (i) other service falling within his former scheme or the 1993 scheme with service as Comptroller and Auditor General, or
 - (ii) service as Comptroller and Auditor General with such other service,for the purpose of determining qualification for, or entitlement to, or the amount of, benefit under the scheme in question;
 - (b) for increasing the amount of the benefit payable under either of the schemes mentioned in sub-paragraph (a)(i), in the case of a person to whom that scheme applied in respect of an office held by him before appointment as Comptroller and Auditor General, up to the amount that would have been payable under that scheme if he had retired from that office on the ground of permanent infirmity immediately before his appointment.
- (11) Regulations made under this Article shall be subject to annulment in like manner as a statutory instrument and section 5 of the Statutory Instruments Act 1946 shall apply accordingly.
- (12) Any pension or other benefit granted by virtue of this Article (except a pension or other benefit under the civil service scheme) shall be charged on, and issued out of, the Consolidated Fund of the United Kingdom.
- (13) In this Article—
- “the 1993 Act” means the Judicial Pensions and Retirement Act 1993;
 - “the appointed day” means the day on which Part IV of Schedule 4 to the 1993 Act comes into force;

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“judicial pension scheme” means any public service pension scheme, as defined in—

- (a) section 66(1) of the Social Security Pensions Act 1975, or
- (b) Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975,

under which pensions and other benefits are payable in respect of service in one or more qualifying judicial offices, within the meaning of the 1993 Act, but does not include the civil service scheme.”

Marginal Citations

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