

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2013 No. 71**

**LOCAL GOVERNMENT**

**Local Government Pension Scheme (Amendment)  
Regulations (Northern Ireland) 2013**

*Made* - - - - *15th March 2013*

*Coming into operation* *8th April 2013*

The Department of the Environment makes these Regulations in exercise of the powers conferred by Articles 9 and 14 of, and Schedule 3 to, the Superannuation (Northern Ireland) Order 1972<sup>(1)</sup> and now vested in it<sup>(2)</sup>.

In accordance with Article 9 of that Order the Department has consulted with the Northern Ireland Local Government Association, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the Regulations as appeared to it to be appropriate.

**Citation, commencement and retrospectio**

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2013 and except as provided for by paragraph (2), shall come into operation on 8th April 2013.

(2) These Regulations shall come into effect as follows—

- (a) regulations 4, 12 and 16 from 1st February 2013;
- (b) regulations 7 to 10 from 1st June 2012;
- (c) regulation 20 from 6th April 2011; and
- (d) regulation 23(a) from 1st August 2010.

**Amendment of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009**

2. The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009<sup>(3)</sup> shall be amended in accordance with regulations 3 to 10.

---

(1) S.I. 1972/1073 (N.I. 10); Article 9 was amended by Article 34 S.I. 2005/1968 (N.I. 18); Article 14 was amended by Article 12 S.I. 1990/1509 (N.I. 13).  
(2) S.R. & O (N.I.) 1973 No. 504 Article 7(1); S.I. 1976/424 (N.I. 6).  
(3) S.R. 2009 No. 32; as amended by S.R. 2010 No. 164, S.R. 2010 No. 410, S.R. 2011 No. 117 and S.R. 2012 No.183.

3. In regulation 1(2) (citation, commencement and interpretation)(4), in the definition of “employing authority” for “regulation 6(6)” substitute “regulation 6(10)”.

4. In regulation 2 (active members)(5)—

(a) for paragraph (1) substitute—

“(1) Subject to paragraph (2), the term “active member” in relation to the Scheme is to be construed in accordance with regulation 1(2) of these Regulations, regulations 3(1) (general eligibility for membership) and 9 (joining the scheme) of the Administration Regulations.”; and

(b) for paragraph (3) substitute—

“(3) But a person is not an active member unless he is employed under a contract of employment of more than 3 months’ duration, except where—

(a) he has applied for membership under regulation 9 (joining the scheme) of the Administration Regulations; or

(b) section 3 (automatic enrolment) of the Pensions (No. 2) Act (Northern Ireland) 2008(6) applies to him.”.

5. For regulation 8(1) (final pay: general)(7), substitute—

“8.—(1) Subject to regulations 9 (final pay: reserve forces, maternity leave, etc) to 11 (final pay: fluctuating emoluments), on ceasing a period of active membership in an employment, a member’s final pay is his pensionable pay for as much of the final pay period as he is entitled to count as active membership, whether this was accrued with the current or a previous employing authority, but excluding pensionable pay from membership in a concurrent employment or concurrent employments.”.

6. For regulation 18(1) (flexible retirement)(8), substitute—

“18.—(1) A member who has attained the age of 55 and who, with his employing authority’s consent reduces the hours he works or the grade in which he is employed may make a request in writing to the Committee to receive in accordance, with guidance issued by the Government Actuary—

(a) in the case of a member who has accrued benefits under the 2002 Scheme—

(i) all of the benefits from his current membership under that Scheme; and

(ii) all, part or none of his benefits accrued under these Regulations and the Administration Regulations; and

(b) in any other case, all or part of his benefits accrued under these Regulations and the Administration Regulations,

and such benefits may, with his employing authority’s consent, be paid to the member notwithstanding that he has not retired from that employment.”.

7. In regulation 24(2A)(9) (survivor benefits: active members) for sub-paragraphs (a) and (b), substitute—

(4) Regulation 1 was amended by [S.R. 2011 No. 117](#).

(5) Regulation 2 was amended by [S.R. 2010 No. 410](#).

(6) [2008 c.13 \(N.I.\)](#); section 3 was amended by sections 6(1), 6(2) and 7(1) of the Pensions Act (Northern Ireland) 2012 ([2012 c. 13 \(N.I.\)](#)) and [S.R. 2012 No. 240](#) (Article 2(1)).

(7) Regulation 8 was amended by [S.R. 2010 No. 164](#) and [S.R. 2010 No. 410](#).

(8) Regulation 18 was amended by [S.R. 2012 No. 183](#).

(9) Regulation 24 was amended by [S.R. 2012 No. 183](#).

- “(a) regulations 14 (election to pay additional regular contributions (ARCs)) and 14A (election to pay additional contributions: survivor benefits);
- (b) regulations 19 (payment of additional regular contributions (ARCs)), 20 (discontinuance of ARCs), 20A (payment of additional contributions: survivor benefits (ASBCs)) and 20B (discontinuance of ASBCs) of the Administration Regulations; and”.

**8.** For regulation 28(1) (children’s pensions: active members), substitute—

“**28.**—(1) Subject to sub-paragraph (a) and to any adjustment appropriate as a result of the provisions specified in sub-paragraph (b), the amount of pension of an eligible child of a deceased active member is calculated in accordance with the method specified in paragraph (2) or paragraph (3) (as appropriate)—

- (a) where, in the opinion of an independent registered medical practitioner the member was at the date of death, wholly or temporarily in part-time service as a result of the condition that caused or contributed to the member’s death, no account shall be taken of any reduction in his membership due to such reduction in service as is attributable to that condition; and
- (b) the provisions mentioned above are—
  - (i) regulation 14 (elections to pay additional regular contributions (ARCs)); and
  - (ii) regulations 19 (payment of additional regular contributions (ARCs)) and 20 (discontinuance of ARCs) of the Administration Regulations.”.

**9.** For regulation 33(2) (survivor benefits: deferred members) substitute—

“(2) Subject to the provisions listed in paragraph (2A), the pension is calculated by multiplying the member’s total membership by his final pay and divided by 160.

(2A) The provisions mentioned in paragraph (2) are—

- (a) regulations 14 (election to pay additional regular contributions (ARCs)) and 14A (election to pay additional contributions: survivor benefits);
- (b) regulations 19 (payment of additional regular contributions(ARCs)), 20 (discontinuance of ARCs), 20A (payment of additional contributions: survivor benefits (ASBCs)) and 20B (discontinuance of ASBCs) of the Administration Regulations; and
- (c) regulation 82 (pension debit member) of the Administration Regulations.”.

**10.** For regulation 34(1) (children’s pensions: deferred members), substitute—

“**34.**—(1) Subject to any relevant adjustment as a result of the provisions in regulation 14 of these Regulations or regulations 19 (payment of additional regular contributions) and 20 (discontinuance of ARCs) of the Administration Regulations, the amount of the pension of an eligible child of a deceased deferred member is calculated in accordance with the method specified in paragraph (2) or paragraph (3) (as appropriate).”.

**Amendment of the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009**

**11.** The Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009(10) shall be amended in accordance with regulations 12 to 24.

---

(10) S.R. 2009 No. 33; the relevant amending Regulations are S.R. 2010 No. 410 and S.R. 2012 No. 117.

**12.** For regulation 3 (general eligibility for membership)(**11**), substitute—

“**3.**—(1) A person may only be an active member of the Scheme if he is employed by an employing authority under a contract of employment of a duration of 3 months or more, except where—

- (i) he has applied for membership under regulation 9 (joining the scheme); or
- (ii) section 3 (automatic enrolment) of the Pensions (No. 2) Act (Northern Ireland) 2008(**12**) applies to him.

(2) Subject to paragraph (1)—

(a) this regulation, or any of regulations 4 (employees of community admission bodies) to 6 (admission agreements – further provisions) enables him to be one; and

(b) regulation 2(2) (active members) of the Benefits Regulations applies to him, and he is not prevented by regulation 8 (further restrictions on eligibility).

(3) Subject to paragraph (1), a person may be an active member if he is employed by an employing authority.”.

**13.** In regulation 5 (employees of transferee admission bodies)—

(a) after paragraph (3), insert—

“(3A) Where a (2)(a) transferee admission body is exercising the functions of an employing authority in connection with more than one contract or other arrangement under paragraph (2)(a), the Committee and the admission agreement body shall enter into a separate admission agreement in respect of each contract or arrangement.”;

(b) delete paragraphs (5) to (7);

(c) in paragraph (8), for “the requirements of this regulation and” substitute “the relevant requirements of this regulation and regulation 6, and”; and

(d) in paragraph (10), for “regulation 6(1)” substitute “regulation 6(2)”.

**14.** For regulation 6 (admission agreements – further provisions)(**13**) substitute—

“**6.**—(1) An admission agreement with a community admission body or a transferee admission body shall make provision for the relevant matters set out in Schedule 2 (matters to be included in admission agreements with admission bodies).

(2) A person employed by a community admission body or an eligible person employed by a transferee admission body may only be a member if the person, or class of employees to which the person belongs, is designated in the admission agreement by the body as being eligible for membership of the Scheme.

(3) An admission agreement with an admission body shall require that in the case of a body under—

- (a) regulation 4, to the satisfaction of the Committee;
- (b) regulation 5(2)(a), to the satisfaction of the employing authority; or
- (c) regulation 5(2)(b), to the satisfaction of the Committee,

---

(11) Regulation 3 was amended by [S.R. 2010 No. 410](#).

(12) [2008 c.13 \(N.I.\)](#); section 3 was amended by [2012 c. 3 \(N.I.\)](#) and [S.R. 2012 No. 240](#).

(13) Regulation 6 was amended by [S.R. 2010 No. 410](#).

shall carry out an assessment, taking account of actuarial advice, of the level of risk arising on premature termination of the provision of service or assets by reason of insolvency, winding up or liquidation of the admission body.

(4) Subject to paragraph (5), the admission agreement shall further provide that where the level of risk identified by the assessment is such as to require it, an admission body shall enter into an indemnity or bond in an approved form with—

- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000<sup>(14)</sup> to accept deposits or to effect and carry out contracts of general insurance;
- (b) an EEA firm of the kind mentioned in paragraph 5(b) and 5(d) of Schedule 3 to that Act<sup>(15)</sup>, which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule)<sup>(16)</sup> to accept deposits or to effect and carry out contracts of general insurance; or
- (c) a person who does not require permission under that Act to accept deposits, by way of business, in the United Kingdom.

(5) Where, for any reason it is not possible for an admission body to enter into an indemnity or bond, the admission agreement shall provide that the admission body secures a guarantee in a form satisfactory to the Committee from—

- (a) a person or persons who fund the admission body in whole or in part; or
- (b) a person who—
  - (i) owns; or
  - (ii) controls the exercise of the functions,  
of the admission body.

(6) An admission agreement must terminate if the admission body ceases to be such a body and may make such other provision about its termination as the parties consider appropriate.

(7) When the Committee makes an admission agreement, it must promptly inform the Department of—

- (a) the date the agreement takes effect;
- (b) the admission body's name; and
- (c) in the case of an agreement with a transferee admission body under regulation 5(2)
  - (a) (employees of transferee admission bodies), the name of the relevant employing authority.

(8) The Committee and an admission body may make an admission agreement despite the fact they do not exercise their functions or provide services or assets in areas that overlap or adjoin each other.

(9) Any question which may arise between the parties to an admission agreement relating to the construction of the agreement or the rights and obligations under that agreement shall be referred in writing to the Department for determination.

(10) These Regulations and the Benefits Regulations apply to employment with an admission body in which the employee is an active member in the same way as if the admission body were an employing authority.

(14) 2000 c. 8.

(15) 2000 c. 8; Paragraph 5(b) of Schedule 3 was amended by S.I. 2006/3221; paragraph 5(d) of that Schedule was amended S.I. 2004/3379.

(16) 2000 c. 8; there are amendments to paragraphs 12 and 15 of Schedule 3 which are not relevant to these Regulations.

(11) A body designated under the provisions of the Local Government (Superannuation) Act (Northern Ireland) 1950 shall be deemed to have an admission agreement under regulation 4 (employees of community admission bodies) for so long as that body continues to employ active members of the Scheme.

(12) In this regulation and Schedule 2 “indemnity or bond in approved form” means an indemnity or bond, payable to the fund, to meet a level of risk exposure arising on insolvency, winding up or liquidation of the admission body, actuarially assessed to the satisfaction of the Committee and employing authority in the case of a transferee admission body under regulation 5 (employees of transferee admission bodies).”.

**15.** In regulation 8(3) (further restrictions on eligibility) for “regulation 6(1)” substitute “regulation 6(2)”.

**16.** For regulation 9 (joining the scheme)(**17**), substitute—

“**9.**—(1) A person who is eligible to be an active member of the Scheme on the day his employment begins becomes an active member on that day or on the day that person’s employer becomes an employing authority.

(2) A person who applies in writing to his employer to become a member after the date he would otherwise become a member under paragraph (1) becomes a member on the first day of the first payment period following the application.

(3) A person employed under a contract of employment of less than 3 months does not become an active member unless that person applies in writing to his employer to be an active member and he becomes a member on the first day of the first payment period following the application.”.

**17.** In regulation 14 (contributions during child-related leave)(**18**)—

(a) in paragraph (5)—

(i) for sub-paragraph (a), substitute—

“(a) is on maternity, paternity or adoption leave (other than ordinary maternity, paternity or adoption leave);”; and

(ii) in sub-paragraph (b), for “maternity” substitute, “of maternity, paternity”;

(b) in paragraph (9)—

(i) before the definition of “ordinary adoption leave” insert—

““additional paternity leave” means leave under the Additional Paternity Leave Regulations (Northern Ireland) 2010(**19**);”;

(ii) in the definition of “period of maternity, paternity or adoption absence”, in sub-paragraph (c) for “and” substitute “or”; and

(iii) in the definition of “period of maternity, paternity or adoption absence”, after sub-paragraph (c), insert—

“(d) additional paternity leave; and”.

**18.** In regulation 33(3) (special circumstances where revised actuarial valuations and certificates must be obtained)(**20**) for sub-paragraphs (a) and (b) substitute—

“(a) in the case where that outgoing contributing body is a community admission body within the meaning of regulation 4 (employees of community admission bodies), the

---

(17) Regulation 9 was amended by [S.R. 2010 No. 410](#).

(18) Regulation 14 was amended by [S.R. 2010 No. 410](#).

(19) [S.R. 2010 No. 297](#).

(20) Regulation 33(3) was amended by [S.R. 2010 No. 410](#).

revised contributions due from the guarantor, or any person providing an indemnity or bond on behalf of that body in relation that outgoing contributing body;

- (b) in the case where that outgoing contributing body is a transferee admission body within the meaning of regulation 5 (employees of transferee admission bodies), the revised contributions due from the employing authority, or as the case may be, guarantor, or any person providing an indemnity or bond on behalf of that outgoing contributing body; and
- (c) in any other case, the revised contributions due from each employing authority which contributes to the fund.”.

19. In regulation 33A(2)(b) (apportionment of liabilities)(21) delete “on the advice of an actuary, the specific amount of”.

20. After regulation 45B (survivor benefits: guaranteed minimum pension)(22), insert—

**“Joint liability in respect of annual allowance charge**

45C.—(1) This regulation applies where a member gives the Committee notice of joint and several liability under section 237B (liability of scheme administrator) of the Finance Act 2004(23) in respect of the member’s annual allowance charge.

(2) Where the joint liability amount specified in the notice is met by the fund, the Committee shall reduce the value of the member’s rights accrued under the Scheme and the former Regulations (if applicable), in accordance with guidance issued by the Government Actuary.

(3) In this regulation—

- (a) “annual allowance charge” has the meaning given to that expression by section 227 of the Finance Act 2004; and
- (b) “the joint liability amount” has the meaning given to that expression by section 237B(3) of the Finance Act 2004.”.

21. After regulation 64 (annual benefit statements) insert—

**“Pension savings statements**

64A.—(1) The Committee must issue a pension savings statement to a member who has—

- (a) been an active member for all or part of the pension input period; and
- (b) exceeded the annual allowance in respect of the pension input period,

by 6th October following the end of each tax year in compliance with regulation 14A of The Registered Pension Schemes (Provision of Information) Regulations 2006(24).

(2) Where paragraph (1) does not apply, a member may request in writing, a pension savings statement from the Committee and the Committee must provide it by the later of—

- (a) 3 months from the date of receiving the request; or
- (b) 6th October following the end of the relevant tax year,

and in compliance with regulation 14B of The Registered Pension Schemes (Provision of Information) Regulations 2006.

---

(21) Regulation 33A was inserted by S.R. 2010 No. 410.

(22) Regulation 45B was inserted by S.R. 2010 No. 410.

(23) 2004 c.12; section 237B was inserted by Schedule 17 to the Finance Act 2011 (2011 c.11).

(24) S.I. 2006/567; relevant amending Regulations are S.I. 2011/1797.

- (3) In this regulation—
- (a) “annual allowance” has the meaning given to that expression by section 228 of the Finance Act 2004; and
  - (b) “pension input period” has the meaning given to that expression by section 238 of the Finance Act 2004.
  - (c) “pension savings statement” has the meaning given to the expression by regulation 14A of The Registered Pension Schemes (Provision of Information) Regulations 2006.”.
- 22.** In regulation 79 (inward transfers of pension rights) for paragraphs (2) and (3) substitute—
- “(2) Relevant rights are—
- (a) accrued rights under a registered scheme other than rights to benefits under the scheme which are attributable (directly or indirectly) to a pension credit; and
  - (b) accrued rights under a European pensions institution as defined in Article 269(8) of the Pensions (Northern Ireland) Order 2005**(25)**.
- (3) Accrued rights under a registered scheme include rights to preserved benefits and rights appropriately secured under section 19 of the 1993 Act**(26)**.”.
- 23.** In Schedule 1 (interpretation)**(27)**—
- (a) for the definition of “actuary” substitute—
 

““actuary” means a Fellow of the Institute and Faculty of Actuaries;”;
  - (b) in the definition of “employing authority” for “regulation 6(6)” substitute “regulation 6(10);”;
  - (c) after the definition of “payment in lieu of contributions”—
 

““payment period” means a period of service to which an employee’s wages or salary payments relate;”.
- 24.** In Schedule 2 (matters to be included in admission agreements with transferee admission bodies)—
- (a) in the heading—
    - (i) delete “TRANSFEE”;;
    - (ii) for “Regulation 5” substitute “Regulation 6”;
  - (b) in each place where it occurs but not in paragraphs 5 or 12, delete “transferee”;
  - (c) in paragraph 2—
    - (i) for “regulation 5(5)” substitute “regulation 6(4)”;
    - (ii) delete “in accordance with regulation 5(6)”;
  - (d) after paragraph 2, insert—
 

“**2A.** If required by regulation 6(5), a reference to the guarantee secured by the admission body and a warranty from that body that the guarantee is in place.”;
  - (e) in paragraph 9(a), for “regulation 6(2)” substitute “regulation 6(6)”;
  - (f) in paragraph 12(c), for “regulation 5(5)” substitute “regulation 6(3)”.

---

**(25)** SI 2005/255 (N.I. 1); as amended by S.R. 2007 No. 457 (regulation 5(8)(e)).

**(26)** 1993 c. 49; section 19 was amended by paragraph 24 of Schedule 3 and Part 3 of Schedule 5 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and paragraph 9 of Schedule 1 to S.R. 2005 No. 433.

**(27)** Schedule 1 was amended by S.R. 2010 No. 410 and S.R. 2011 No.117.



### **Amendment of the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009**

**25.** The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009(**28**) shall be amended in accordance with regulations **26** and **27**.

**26.** In Schedule 1 (regulations revoked)(**29**), in the list of saved provisions of the Local Government Pension Scheme Regulations (Northern Ireland) 2002 which are saved from revocation delete “Regulations 125(6A) and 125(6B) (right to count credited period).”.

**27.** In Schedule 2 (the 85 year rule: transitional provisions and savings), for paragraph 3(2) substitute—

“(2) But, in calculating total membership, no account is to be taken of—

- (a) any increase in membership awarded under regulation 12 (power of employing authority to increase total membership) of the Benefits Regulations; or
- (b) any membership credited after 1st October 2012 under regulation 79 (inward transfers of pension rights) of the Administration Regulations.”.

### **Savings**

**28.** The amendments made by regulations **13**, **14** and **24** have effect in respect of any admission agreements made in accordance with the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009(**30**) on or after the date on which these Regulations come into operation.

Sealed with the Official Seal of the Department of the Environment on 15th March 2013.

*Linda MacHugh*  
A senior officer of the Department of the  
Environment

---

(28) S.R. 2009 No. 34; the relevant amending regulations are S.R. 2010 No. 410.

(29) Schedule 1 was amended by S.R. 2010 No. 410.

(30) S.R. 2009 No. 33; as amended by S.R. 2010 No. 410, S.R. 2011 No. 117 and S.R. 2012 No. 183.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations contain amendments to the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009 (the Benefits Regulations), the Local Government Pension Scheme (Administration) Regulations (NI) 2009 (the Administration Regulations) and Local Government Pension Scheme (Amendment and Transitional Provisions) Regulation (Northern Ireland) 2009 (the Transitional Regulations) which came into operation on 1st April 2009. The Benefits Regulations, the Administration Regulations and the Transitional Regulations form part of the regulatory framework governing the Local Government Pension Scheme in Northern Ireland (the Scheme).

The Northern Ireland Local Government Officers' Superannuation Committee (the Committee) administers the Scheme.

Article 14 of the Superannuation Order (NI) 1972 confers express powers to make regulations retrospective in effect. Some of these Regulations are retrospective in effect.

Regulation 2 introduces amendments to the Benefits Regulations.

Regulation 3 makes a consequential amendment to regulation 1 (citation, commencement and interpretation) in the definition of an employing authority.

Regulation 4 makes amendments to regulation 2 (active members) to remove the restriction on membership of the Scheme which applied to a person with a contract of employment of less than 3 months. That person may now apply for membership of the Scheme under regulation 9 (joining the scheme) of the Administration Regulations or where section 3 (automatic enrolment) of the Pensions (No. 2) Act (Northern Ireland) 2008 applies, that person may be automatically enrolled in the Scheme.

Regulation 5 amends regulation 8 (final pay: general) to comply with the obligation under revisions to the tax regime introduced by the Finance Act 2011 to use earnings relating to the pension input period in calculating the Annual Tax Allowance. The amendment accordingly confirms that a period of membership with a former employer should be included in calculating "final pay".

Regulation 6 amends regulation 18 (flexible retirement) to clarify that where a member aged 55 or over has accrued benefits under the 2002 Local Government Pension Scheme as part of his or her current membership, the member shall receive payment of those benefits but also has a choice whether to request to receive payment of part, all or none of those benefits accrued under the 2009 Local Government Pension Scheme. Also to clarify that the calculation of the benefits payable under this regulation is subject to guidance issued by the Government Actuary's Department.

Regulation 7 amends regulation 24(2A) (survivor benefits: active members) to correct a drafting error by deleting the references to additional voluntary contributions (AVCs) because the accumulated value of an AVC fund is payable to the deceased member's personal representatives under regulation 22(9) of the Administration Regulations and do not form part of children's pensions. References to regulations 20A (payment of additional contributions: survivor benefits (ASBCs)) and 20B (discontinuance of ASBCs) of the Administration Regulations have been inserted at regulation 24(2A)(b) in order to clarify that the calculation of benefits should, where appropriate, include ASBCs. Similar amendments are made in regulation 9 which amends regulation 33 (survivor benefits: deferred members).

Regulation 8 amends regulation 28 (children's pensions: active members) to provide that the calculation of pension takes into account any additional contributions made by the deceased member

and that in the case of a member in part-time employment, no account is taken of any reduction in the member's membership caused as a result of the condition that led to or contributed to the member's death. Similar amendments are made in regulation 10 which amends regulation 34 (children's pensions: deferred members).

Regulation 11 introduces amendments to the Administration Regulations.

Regulation 12 substitutes regulation 3 (general eligibility for membership) to remove the restriction on membership of the Scheme which applied to a person with a contract of employment of less than 3 months. That person may now apply for membership of the Scheme under regulation 9 (joining the scheme) of the Administration Regulations or where section 3 (automatic enrolment) of the Pensions (No. 2) Act (Northern Ireland) 2008 applies, that person may be automatically enrolled in the Scheme.

Regulation 13 amends regulation 5 (employees of transferee admission bodies) by requiring a regulation 5(2)(a) transferee admission body and the Committee to enter into separate admission agreements where the admission body is performing the functions of an employing authority under more than one contract.

Regulation 14 substitutes regulation 6 (admission agreements – further provisions) with a new regulation 6 which consolidates some of the provisions formerly contained in regulation 5 relating to admission agreements for transferee admission bodies so that these now apply to all categories of admission bodies. The amendments also add new requirements to be contained in admission agreements.

Regulation 15 makes a minor consequential amendment to regulation 8 (further restrictions on eligibility) by updating a reference to regulation 6 (admission agreements – further provisions).

Regulation 16 amends regulation 9 (joining the scheme) to provide for the automatic enrolment of eligible members apart from those with employment contracts of less than 3 months. Employees with employment contracts of less than 3 months must apply for membership.

Regulation 17 amends regulation 14 (contributions during child-related leave) so that additional paternity leave is included within the provisions.

Regulation 18 amends regulation 33 (special circumstances where revised actuarial valuations and certificates must be obtained) to clarify that the Committee can seek the payment of liabilities from the guarantor of an outgoing employing authority in the event that the employing authority leaves the Scheme and fails to meet some, or all, of the liabilities. This is designed to limit the risk of the liabilities falling on the remaining employing authorities.

Regulation 19 amends regulation 33A (apportionment of liabilities) to remove the requirement to specify in the apportionment agreement, the specific amount of liabilities as calculated by an actuary.

Regulation 20 inserts a new regulation 45C (joint liability in respect of annual allowance charge) to provide that where the Committee has discharged a member's tax charge, the Committee must reduce the value of the member's accrued rights in accordance with guidance issued by the Government Actuary's Department.

Regulation 21 inserts a new regulation 64A (pensions savings statements) to enable the Committee to comply with the requirements of regulations 14A and 14B of The Registered Pension Schemes (Provision of Information) Regulations 2006. These regulations provide that the Committee issues a pensions savings statement to a member who has exceeded the annual allowance or where a member requests it.

Regulation 22 amends regulation 79 (inward transfer of pension rights) to enable the transfer of accrued rights from a European pension scheme into the Scheme.

Regulation 23 amends Schedule 1 (interpretation) to reflect a change of title within the definition of an actuary. It also makes a consequential amendment to the definition of employing authority and inserts a definition for the term payment period.

Regulation 24 amends Schedule 2 (matters to be included in admission agreements with transferee admission bodies) so that matters to be contained in an admission agreement apply to all categories of admission body.

Regulation 25 introduces amendments to the Transitional Regulations.

Regulation 26 removes regulations 125(6A) and 125(6B) from the list of provisions of the Local Government Pension Scheme Regulations (Northern Ireland) 2002 that are saved from revocation. The combined effect of this amendment and the amendment made by regulation 27 is that a service credit from the inward transfer of pension rights to the Scheme will not count towards the total membership required to qualify for the 85 year rule and brings the Regulations into line with the Government Actuary's Department guidance.

Regulation 27 substitutes paragraph 3(2) of Schedule 2 (the 85 year rule: transitional provisions and savings) to insert a reference to regulation 79 (inward transfer of pension rights). This means that a service credit from the inward transfer of pension rights granted after the amendment made by regulation 26 comes into operation will not count towards the total membership calculation for the 85 year rule.

Regulation 28 provides that amendments made by regulations 13, 14 and 24 do not affect admission agreements entered into before the date that these Regulations come into operation.

A regulatory impact assessment has not been produced for these Regulations as no impact is foreseen on the cost of businesses, charities, social economy enterprises or the voluntary sector.