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STATUTORY RULES OF NORTHERN IRELAND

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**1999 No. 294**

**The Health and Personal Social Services  
(Superannuation) (Additional Voluntary  
Contributions) Regulations (Northern Ireland) 1999**

**PART I**

**Preliminary**

**Citation, commencement and retrospective effect**

1.—(1) These Regulations may be cited as the Health and Personal Social Services (Superannuation) (Additional Voluntary Contributions) Regulations (Northern Ireland) 1999.

(2) These Regulations shall come into operation on 9th August 1999 and shall have effect from 1st February 1991(1).

**Interpretation**

2.—(1) In these Regulations—

“the 1995 Regulations” means the Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995(2);

“approved scheme” means a retirement benefits scheme approved under Chapter 1 of Part XIV of the Taxes Act;

“authorised fund” means a fund managed by an authorised provider selected by the Department for the purposes of these Regulations;

“child” means a child who is entitled to a child’s allowance under regulation 33 of the 1995 Regulations (Payment of allowance);

“contributor” means a person in respect of whom an election under regulation 3(1) has effect;

“date of retirement” means the date on which benefits become payable to the participator under any of regulations 12 to 17 of the 1995 Regulations;

“the Department” means the Department of Health and Social Services;

“dependant” means either a surviving spouse (providing the marriage was not, prior to 1st April 1995, subject to an order of judicial separation) or any surviving child of that contributor or participator;

“dependant’s pension” means a pension which becomes payable to a dependant on the death of a participator;

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(1) See Article 14(1) of the Superannuation (Northern Ireland) Order 1972, which provides that certain regulations may be framed so as to have effect from a date earlier than that of their making  
(2) S.R. 1995 No. 95 as amended by S.R. 1997 No. 217; S.R. 1997 No. 390 and S.R. 1998 No. 299

“free-standing additional voluntary contributions scheme” means an approved scheme which falls within section 591(2)(h) of the Taxes Act (discretionary approval);

“the Index” at any time means the Retail Price Index or any successor agreed as appropriate by the Board of Inland Revenue, for the calendar month three months prior to that time;

“insurance company” means a body authorised under section 3 or 4 of the Insurance Companies Act 1982<sup>(3)</sup> to carry on long term insurance business or an EC company as defined by section 2(6) of that Act<sup>(4)</sup> which carries on long term insurance business through a branch in the United Kingdom and in respect of which such of the requirements of Part I of Schedule 2F to that Act<sup>(5)</sup> as are applicable have been complied with;

“lump sum death benefit” means a lump sum which will become payable in the event of a person’s death while paying contributions to provide for it;

“participator” means—

- (a) a person in respect of whom investments have been made under regulation 7, 8(2) or 9(4) and who has not exercised any right to take a cash equivalent within the meaning of section 90 of the Pension Schemes (Northern Ireland) Act 1993<sup>(6)</sup> or to be paid a lump sum under regulation 14; or
- (b) a person who, while he was a participator in terms of paragraph (a), has made a benefits election under regulation 11(3) or has died;

“personal pension scheme” means a scheme approved under Chapter IV of Part XIV of the Taxes Act;

“retirement” is to be construed in accordance with the 1995 Regulations;

“retirement benefits scheme” has the meaning given to it in section 611 of the Taxes Act;

“salary” means all salary, wages, fees and other payments paid or made to a person as such for his own use in respect of his employment;

“the Taxes Act” means the Income and Corporation Taxes Act 1988<sup>(7)</sup>.

(2) Subject as aforesaid and except where the context otherwise requires, other expressions in these Regulations have the same meaning as in the 1995 Regulations.

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(3) 1982 c. 50

(4) As inserted by S.I.1994/1696, regulation 4(2)

(5) Schedule 2F was inserted by S.I. 1994/1696 Schedule 6

(6) 1993 c. 49; section 90 was amended by the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) Article 150

(7) 1988 c. 1