
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 156

**The Police Pensions (Consequential Provisions)
Regulations (Northern Ireland) 2015**

PART 4

Modification of tax regime

Annual allowance charge

14.—(1) This regulation applies to a person (P), who—

- (a) is a member of the old scheme by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2014 Act;
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of an ill-health pension under the transitional provisions of the new scheme.

(2) Section 234 of the Finance Act 2004⁽¹⁾ (defined benefit arrangements) is modified in its application to P as specified in paragraph (3).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the ill-health pension, the element of the ill-health pension that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

Commencement Information

II [Reg. 14](#) in operation at 1.4.2015, see [reg. 1\(2\)](#)

(1) [2004 c.12](#). Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act [2011 \(c. 11\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Police Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015, Section 14.