1990 No. 121

HEALTH AND PERSONAL SOCIAL SERVICES

The Health and Personal Social Services (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1990

Made	*21st March 1990*
Coming into operation . .	*2nd May 1990*

The Department of Health and Social Services, in exercise of the powers conferred on it by Articles 12 and 14 of the Superannuation (Northern Ireland) Order 1972(**a**) and of all other powers enabling it in that behalf, after consulting with such representatives of persons likely to be affected by these regulations as appear to it to be appropriate, and with the consent of the Department of Finance and Personnel for Northern Ireland(**b**), hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Health and Personal Social Services (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1990 and shall come into operation on 2nd May 1990.

(2) In these regulations "the principal regulations" means the Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1984)(**c**).

Amendment of regulation 2 of the principal regulations

2. In regulation 2 of the principal Regulations (Interpretation) for paragraph (7A) there shall be substituted the following paragraph:—

"(7A) Subject to paragraph (7B), in relation to a person who becomes an officer on or after 1st June 1989, where his annual remuneration, calculated in accordance with the definition of "remuneration" in regulation 3, regulation 62(2) or regulation 70, as the case may be, and paragraph (7) of this regulation where applicable, exceeds "the permitted maximum" as defined in section 590C of the Income and Corporation Taxes Act 1988(**d**), the excess over that amount shall not be treated as remuneration for the purposes of these Regulations.

(7B) Paragraph (7A) shall not apply to a person who becomes an officer on or after 1st June 1989 where—

(a) S.I. 1972/1073 (N.I. 10)
(b) Formerly the Department of Finance: *see* S.I. 1982/338 (N.I. 6) Art. 3
(c) S.R. 1984 No. 336 as amended by S.R. 1988 No. 271, S.R. 1989 No. 173 and S.R. 1990 No. 62
(d) 1988 c. 1; section 590C was inserted by Schedule 6 of the Finance Act 1989 (c. 26)

(*a*) he is entitled (either under these regulations or under a health service scheme) to reckon an earlier period of service which includes service prior to that date, and

(*b*) either—

(i) that earlier period of service becomes reckonable under regulation 18(1) or 75(2)(*d*), or

(ii) the break in his service prior to becoming an officer on or after that date was by reason of his secondment or posting to another employer in circumstances where there was at the time of the secondment or posting a definite expectation that he would again become an officer.

Retrospection

3. Regulation 2 shall have effect from 1st June 1989.

Sealed with the Official Seal of the Department of Health and Social Services on 21st March 1990.

(L.S.) *W. F. T. Green*
Assistant Secretary

The Department of Finance and Personnel hereby consents to the foregoing regulations.

Sealed with the Official Seal of the Department of Finance and Personnel on 21st March 1990.

(L.S.) *H. Moore*
Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations further amend the Health and Personal Social Services (Superannuation) Regulations (Northern Irreland) 1984 (''the principal regulations'').

They provide that in respect of new members joining the scheme on or after 1st June 1989 any remunerataion received in excess of the permitted maximum under Inland Revenue rules shall not be treated as remuneration for the purposes of the 1984 Regulations, and accordingly shall not be taken into account in calculating contributions payable and pensions. They also provide for specific exceptions, in certain circumstances, where former members of the scheme resume membership on or after that date.

Regulation 3, in accordance with Article 14(1) of the Superannuation (Northern Ireland) Order 1972, provides for regulation 2 to have effect from 1st June 1989 (the date from which the original limit on remuneration became effective).