
STATUTORY INSTRUMENTS

2017 No. 208

PENSIONS

**The Judicial Pensions (Additional Voluntary Contributions)
Regulations 1995 (Amendment) Regulations 2017**

<i>Made</i>	- - - -	<i>23rd February 2017</i>
<i>Laid before Parliament</i>		<i>27th February 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2017</i>

The Lord Chancellor, and, in relation to judicial offices whose jurisdiction is exercised exclusively in relation to Scotland, the Secretary of State, in exercise of the powers conferred by section 33A of the Judicial Pensions Act 1981⁽¹⁾ and section 10 of the Judicial Pensions and Retirement Act 1993⁽²⁾ and with the consent and concurrence of the Treasury, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Judicial Pensions (Additional Voluntary Contributions) Regulations 1995 (Amendment) Regulations 2017 and come into force on 1st April 2017.

Amendments to the Judicial Pensions (Additional Voluntary Contributions) Regulations 1995

2. The Judicial Pensions (Additional Voluntary Contributions) Regulations 1995⁽³⁾ are amended as follows.

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- (1) 1981 c. 20; section 33A was inserted by section 82 of the Courts and Legal Services Act 1990 (c. 41) and was amended by section 24 of, and Schedule 3 to, the Judicial Pensions and Retirement Act 1993 (c. 8); section 190 of, and paragraph 13 of Schedule 8 to, the Pension Schemes Act 1993 (c. 48); section 114(1) of, and paragraph 42 of Part 2 of Schedule 18 to, the Financial Services Act 2012 (c. 21); and S.I. 2001/3649, 2006/497, 2007/126 and 2013/3115. The power of the Secretary of State to make regulations under section 33A is expressed to be in relation to pensions for service in offices existing only in Scotland. These are coterminous with offices whose jurisdiction is exercised exclusively in relation to Scotland.
- (2) 1993 c. 8; section 10 has been amended by section 190 of, and paragraph 46(1) of Schedule 8 to, the Pension Schemes Act 1993; section 184 of, and paragraph 43(1) of Schedule 7 to, the Pension Schemes (Northern Ireland) Act 1993 (c. 49); section 114(1) of, and paragraph 75(2) of Part 2 of Schedule 18 to, the Financial Services Act 2012; and S.I. 2001/3649, 2006/497, 2007/126 and 2013/3115. By virtue of section 10(7), the power to make these regulations is vested in “the appropriate Minister”, which is defined in section 30(1) as (a) in relation to any judicial office whose jurisdiction is exercised exclusively in Scotland, the Secretary of State, or (b) in any other case, the Lord Chancellor.
- (3) S.I. 1995/639; amended by S.I. 1996/52, 2000/342, 2005/3325, 2006/747 and 2012/516; there are other amendments which are not relevant to these Regulations.

Amendment to regulation 1.2 (Interpretation)

3. In regulation 1.2—

(a) before the definition of “additional voluntary contributions” insert—

““accrued benefits” means the total value of A minus B, where—

A is the sum of the realisable value of the investments made by the administrators with the contributions paid by the member, plus any transfer payment accepted in relation to the member under regulation 2.22; and

B is the sum of—

- (i) any amount deducted in respect of tax under regulation 2.30;
- (ii) the fees or charges of an authorised provider in relation to the investments made by the administrator defrayed in accordance with regulation 2.31; and
- (iii) any amount that has already been transferred out of the scheme under regulation 2.28;”;

(b) after the definition of “qualifying judicial office” insert ““qualifying recognised overseas pension scheme” has the meaning given in section 169(2) of the 2004 Act(4);”.

Substitution of regulation 2.15 (Maximum contributions)

4. For regulation 2.15 and the heading before it substitute—

“Contributions

2.15.—(1) The member must from time to time, as required by the administrators, instruct the administrators by notice in writing as to the level and form of contributions that the member wishes to make.

(2) A member may contribute to the scheme by way of—

- (a) lump sum payments made from time to time of the same or a different amount;
- (b) regular payments of the same amount; or
- (c) a combination of lump sum and regular payments,

and in any case payment must be made by way of deduction from the member’s salary.

(3) A notice under paragraph (1) must specify—

- (a) in the case of a regular payment, the amount of each regular payment or, if expressed as a percentage of salary, that percentage;
- (b) in the case of a lump sum, the amount of the contribution.

(4) A member’s contributions in any tax year must not exceed the amount which, when aggregated with all contributions to any other registered scheme in the same tax year, brings the member’s total contributions for that tax year up to the maximum amount of relief as calculated under section 190 of the 2004 Act(5).”.

Revocation of regulation 2.18 (Manner of making contributions)

5. Omit regulation 2.18.

(4) “The 2004 Act” is defined in regulation 1.2 of the Judicial Pensions (Additional Voluntary Contributions) Regulations 1995 as the Finance Act 2004 (c. 12). Section 169(2) has been amended by section 53(3) of the Finance Act 2013 (c. 29).

(5) Amended by Section 52(4) of the Finance Act 2013.

Amendment to regulation 2.19 (Investment of contributions)

6. In regulation 2.19, for “2.18” substitute “2.15”.

Amendment to regulation 2.20 (Selection of type of investments)

7. In regulation 2.20, for “may” substitute “must”.

Substitution of regulation 2.22 (Transfers in)

8. For regulation 2.22(6) substitute—

“2.22. The following types of transfers in to the scheme may be accepted by the scheme

- (a) a payment representing the cash equivalent of the member’s accrued rights in any other registered scheme, if the administrator of that other registered scheme certifies that the payment will comprise a recognised transfer as defined in section 169 of the 2004 Act;
- (b) a payment representing the cash equivalent of the member’s accrued rights in a qualifying recognised overseas pension scheme.”

Substitution of regulation 2.24 (Benefits which may be provided)

9. For regulation 2.24 substitute—

“2.24.—(1) A member is entitled to the benefits attributable to the accrued benefits.

(2) The administrators must provide only benefits authorised by or under Chapter 3 of Part 4 of the 2004 Act.

(3) Where the member wishes, from time to time, to take benefits under this scheme the member must give notice in writing to the administrators.

(4) A notice under paragraph (3) must specify—

- (a) the proportion of the member’s benefits referred to in paragraph (1) to which the notice relates;
- (b) the member’s preference as to the benefits to be provided under paragraph (2) in relation to that proportion; and
- (c) if the member wishes a combination of benefits is to be provided, what proportion of the member’s accrued benefits the member wishes to be allocated to each type of benefit.”

Substitution of regulation 2.28 (Leaving the scheme)

10. For regulation 2.28 substitute—

“2.28.—(1) A member may cease to be a member of the scheme in relation to all or part of the accrued benefits at any time before those benefits are paid under regulation 2.24 by requesting the administrators to (in such a manner as may, subject to Chapters 1 and 2 of Part 4ZA of the Pension Schemes Act 1993(7) or to Chapters 1 and 2 of Part 4ZA of the

(6) This regulation was substituted by [S.I. 2006/747](#).

(7) [1993 c. 48](#); part 4, Chapters 4 and 5 were renumbered as Part 4ZA Chapters 1 and 2 by Part 1 of Schedule 4 to the Pension Schemes Act [2015 \(c. 8\)](#); and were amended by regulation 14 of [S.I. 2005/2381](#); section 36 of part 6 of, and paragraph 39 of Schedule 13(1) to the Pensions Act [2014 \(c. 19\)](#); paragraph 11 of Schedule 3(2) to [2015/182](#); section 50 of Chapter 2 of