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STATUTORY INSTRUMENTS

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**2018 No. 530**

**POLICE, ENGLAND AND WALES  
PENSIONS, ENGLAND AND WALES**

The Police Pension Schemes and Additional  
Voluntary Contributions (Amendment)  
(England and Wales) Regulations 2018

<i>Made</i>	- - - -	<i>25th April 2018</i>
<i>Laid before Parliament</i>		<i>27th April 2018</i>
<i>Coming into force</i>	- -	<i>21st May 2018</i>

The Secretary of State, in exercise of the powers conferred by sections 1(1)(a), (b), (3) and (5) and 7(1) of the Police Pensions Act 1976<sup>(1)</sup> and sections 1(1), (2)(g) and 3(1) and (2)(b) of the Public Service Pensions Act 2013<sup>(2)</sup> makes the following Regulations.

In accordance with section 1(1) of the Police Pensions Act 1976 and section 3(5) of the Public Service Pensions Act 2013 these Regulations are made with the consent of the Treasury<sup>(3)</sup>.

In accordance with section 1(1ZA)(a) and (1ZB) of the Police Pensions Act 1976<sup>(4)</sup>, the Secretary of State has consulted with the Police Advisory Board for England and Wales and has also invited the views of the Northern Ireland Policing Board and the Police Association for Northern Ireland.

In accordance with section 21 of the Public Service Pensions Act 2013 the Secretary of State has consulted the representatives of such persons as appear to the Secretary of State likely to be affected by these Regulations.

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(1) 1976 c. 35. Section 1(1) was amended by section 2(3) of the Police Negotiating Board Act 1980 (c. 10); paragraph 28 of Schedule 7 to the Police Act 1996 (c. 16) and by section 133(3)(a) and (b) of the Anti-social Behaviour, Crime and Policing Act 2014 (c. 12). These Regulations make retrospective provision by virtue of section 1(5) of the Police Pensions Act 1976.

(2) 2013 c. 25.

(3) The functions of the Minister for the Civil Service under the Police Pensions Act 1976 were transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670).

(4) Section 1(1ZA) and (1ZB) were inserted by section 133(3)(b) of the Anti-social Behaviour, Crime and Policing Act 2014.

## PART 1

### Introductory

#### Citation, commencement, effect and extent

1.—(1) These Regulations may be cited as the Police Pension Schemes and Additional Voluntary Contributions (Amendment) (England and Wales) Regulations 2018 and come into force on 21st May 2018.

- (2) The amendments made by regulations 3 and 5 to 13 have effect from 1st September 2014.
- (3) The amendments made by regulations 18 to 28 have effect from 28th July 2016.
- (4) These Regulations extend to England and Wales.

## PART 2

### Amendment of the Police Pensions Regulations 1987

#### General

- 2. The Police Pensions Regulations 1987<sup>(5)</sup> are amended in accordance with this Part.

#### Amendment of regulation A10

3. In regulation A10(2)(h) (aggregate pension contributions for purposes of awards)<sup>(6)</sup> for “or unpaid parental leave” substitute “, unpaid parental leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave.”.

#### Amendment of regulation B5A

- 4.—(1) Regulation B5A (early payment of deferred pension)<sup>(7)</sup> is amended as follows.
  - (2) In paragraph (3) for “Unless paragraph (4) applies” substitute “Subject to paragraph (3A)”.
  - (3) After paragraph (3) insert—
    - “(3A) All or part of an actuarial reduction may be bought out in accordance with paragraphs (4) to (8).”.
  - (4) In paragraph (4)(b)—
    - (a) after “equal to” insert “all or part of”, and
    - (b) for “paragraphs (5) to (7)” substitute “paragraphs (5) to (8)”.
  - (5) For paragraphs (6) and (7) substitute—
    - “(6) If the whole of the compensation lump sum is insufficient to buy out the actuarial reduction, the police pension authority may, in its discretion, pay into the police pension fund an additional amount for the purpose of buying out all or part of the reduction.
    - (6A) But an additional amount under paragraph (6) is subject to any restriction imposed by regulations made under section 153A of the Small Business, Enterprise and Employment

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(5) [S.I. 1987/257](#).

(6) Regulation A10(1)(h) was inserted in relation to England and Wales by [S.I. 1988/1339](#) and amended by [S.I. 2004/1491](#).

(7) Regulation B5A was inserted in relation to England and Wales by [S.I. 2012/3057](#) and amended by [S.I. 2013/487](#).

Act 2015 (regulations to restrict public sector exit payments)(8)that applies at the time that the additional amount is to be paid.

(7) Paragraph (7A) applies if the police pension authority—

- (a) decides not to pay the additional amount required to buy out all of the actuarial reduction, or
- (b) is unable to buy out all of the actuarial reduction because of the restriction referred to in paragraph (6A).

(7A) Where this paragraph applies the regular policeman may pay to the police pension authority a sum equal to all or part of the additional amount that has not been paid by the authority.

(7B) The police pension authority must pay any amount received under paragraph (7A) into the police pension fund.”.

### **Amendment of regulation F1**

5. In regulation F1 (reckoning of pensionable service)(9)—

(a) after paragraph (1)(da) insert—

“(db) any period of unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken on or after 1st September 2014 in respect of which the conditions specified in paragraph (1B) are not satisfied; ”; and

(b) for paragraph (1B) substitute—

“(1B) The conditions referred to in sub-paragraph (c), (da) and (db) of the proviso to paragraph (1) are that the person concerned—

- (a) was serving as a regular policeman immediately before a period of maternity, parental, adoption, adoption support or maternity support leave which includes the period of unpaid maternity, unpaid parental, unpaid adoption, unpaid adoption support or unpaid maternity support leave in question and no election under regulation G4 was effective in respect of that person immediately before the commencement of that period of unpaid leave;
- (b) in accordance with the provisions of paragraph (1D) pays to the police pension authority a sum equal to the sum of the pension contributions which would have been payable for the period of unpaid maternity leave, unpaid parental leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave in question if that person’s notional pensionable pay during that period had been at the same rate as that person’s pensionable pay (including any statutory maternity pay, statutory adoption pay or statutory paternity pay(10) payable under the Social Security Contributions and Benefits Act 1992) immediately before the commencement of the period of unpaid maternity leave, unpaid parental leave, unpaid adoption leave, unpaid adoption support leave or unpaid

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(8) 2015. c. 26; section 153A was inserted by section 41(1) of the Enterprise Act 2016 (c. 12).

(9) Regulation F1(1) was amended in relation to England and Wales by S.I. 1988/1339, 2000/843 and 2004/1491; paragraph (1B) was inserted by S.I. 2000/843.

(10) Statutory paternity pay may be payable under the Social Security Contributions and Benefits Act 1992 (c. 4) in respect of a period of maternity support leave or adoption support leave granted under Annex S of the determination made by the Secretary of State under regulation 33(8) of the Police Regulations 2003 (S.I.2003/527). The determination is available at [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/170609/amendment-to-determinations.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/170609/amendment-to-determinations.pdf); a hard copy can be obtained by writing to the Police Workforce and Professionalism Unit, Home Office, 2 Marsham Street, London, SW11 4DF.

maternity support leave which constituted or included the period in question.”.

### **Amendment of regulation G1**

6. In regulation G1(3) (pensionable and average pensionable pay)(**11**) for “sick leave, maternity leave or parental leave” substitute “sick leave, maternity leave, parental leave, adoption leave, adoption support leave or maternity support leave”.

### **Amendment of Schedule A**

7. In Schedule A (glossary of expressions)—

(a) after “active member” insert—

““adoption leave” means, for a person in service as a member of a home police force, leave granted in accordance with regulation 33(8) of the Police Regulations 2003(**12**) and for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;

“adoption support leave” means, for a person in service as a member of a home police force, leave granted in accordance with regulation 33(8)(**13**) of the Police Regulations 2003 and for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;”, and

(b) after “maternity leave” insert—

““maternity support leave” means for a person in service as a member of a home police force, leave granted in accordance with a determination(**14**) made under regulation 33(8) of the Police Regulations 2003 or, for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;”.

## **PART 3**

### **Amendment of the Police Pensions Regulations 2006**

#### **General**

8. The Police Pensions Regulations 2006(**15**) are amended in accordance with this Part.

#### **Amendment of regulation 10**

9. In regulation 10 (reckoning of pensionable service)(**16**)—

(a) after paragraph (1)(b) insert—

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(11) Regulation G1(3) was amended in relation to England and Wales by [S.I. 2000/843](#) and [2004/1491](#).

(12) [S.I. 2003/527](#). The relevant part of the determination made by the Secretary of State under regulation 33(8) of the Police Regulations 2003 for adoption leave is Annex R.

(13) Regulation 33(8) was inserted by [S.I. 2006/3449](#). The relevant part of the determination made by the Secretary of State under regulation 33(8) the Police Regulations 2003 for adoption support leave is Annex S.

(14) The relevant part of the determination made by the Secretary of State under regulation 33(8) of the Police Regulations 2003 for maternity support leave is Annex S.

(15) [S.I. 2006/3415](#).

(16) Regulation 10 was amended by [S.I. 2011/3063](#).

- “(ba) any period of unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken on or after 1st September 2014 in respect of which the conditions specified in paragraph (2) are not satisfied;”, and
- (b) for paragraph (2) substitute—
- “(2) The conditions referred to in sub-paragraphs (a) and (b) of the proviso to paragraph (1) are that the person concerned—
- (a) was serving as a regular police officer immediately before a period of maternity leave, parental leave, sick leave, adoption leave, adoption support leave or maternity support leave which includes the period of unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave in question and no election under regulation 9 was effective in respect of that person immediately before the commencement of that period of unpaid leave;
- (b) in accordance with the provisions of paragraph (4) pays to the police pension authority a sum equal to the sum of the pension contributions which would have been payable for the period of unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave in question if the person’s notional pensionable pay during that period had been at the same rate as the person’s pensionable pay (including any statutory maternity pay, statutory adoption pay or statutory paternity pay payable under the Social Security Contributions and Benefits Act 1992) immediately before the commencement of the period of unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave which constituted or included the period in question.”.

#### **Amendment of regulation 24**

- 10.** For regulation 24(2)(a)(ii) (final pensionable pay)(17) substitute—

“(ii) paragraph (1)(a)(ii) applied only in respect of any payment in respect of a period of unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave taken in the period before the election took effect; and”.

#### **Amendment of regulation 25**

- 11.** In regulation 25 (average pensionable pay)—

- (a) in paragraph (2) after “parental leave” insert “, adoption leave, adoption support leave, maternity support leave”, and
- (b) in paragraph (3) for “unpaid maternity leave, unpaid parental leave or unpaid sick leave” substitute “unpaid maternity leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave,”.

#### **Amendment of regulation 26**

- 12.** In regulation 26(3)(a) (aggregate pension contributions for purposes of repayment)(18) for “unpaid maternity leave, unpaid parental leave or unpaid sick leave” substitute “unpaid maternity

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(17) Regulation 24 was amended by [S.I. 2011/3063](#).

(18) Regulation 26 was amended by [S.I. 2011/3063](#).

leave, unpaid parental leave, unpaid sick leave, unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave;”.

### **Amendment of Schedule 1**

**13.** In Schedule 1 (glossary of expressions)—

(a) after “added years” insert—

““adoption leave” means for a person in service as a member of a home police force, leave granted in accordance with regulation 33(8) of the Police Regulations 2003 or, for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;

“adoption support leave” means for a person in service as a member of a home police force, leave granted in accordance with regulation 33(8) of the Police Regulations 2003 or, for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;”, and

(b) after “maternity leave” insert—

“maternity support leave” means for a person in service as a member of a home police force, leave granted in accordance with a determination made under regulation 33(8) of the Police Regulations 2003 or, for a person in service as a member of a police force in England and Wales other than a home police force, any period of equivalent leave taken by the person while in that service;”.

## **PART 4**

### **Amendment of the Police Pensions Regulations 2015**

#### **Amendment of the Police Pensions Regulations 2015**

**14.** In regulation 122 of the Police Pensions Regulations 2015 (option to buy out early payment reduction)(**19**)—

(a) in paragraph (2) after “buy out” insert “all or part of”;

(b) in paragraph (3) after “The cost” insert “to buy out all or part of the early payment reduction”, and

(c) after paragraph (4) insert—

“(4A) A special payment under paragraph (4) is subject to any restriction imposed by regulations made under section 153A of the Small Business, Enterprise and Employment Act 2015 (regulations to restrict public sector exit payments) that applies at the time that the payment is to be made.”.

## PART 5

### Transitional Provision in Relation to Amendments to the Police Pensions Regulations

#### **Transitional provision relating to Part 2 (regulations 3 and 5 to 7)**

15.—(1) Paragraph (2) applies where—

- (a) unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave has been taken, and
- (b) the period specified in regulation F1(1D)(a) of the Police Pensions Regulations 1987 within which notice in writing must be given has ended, or will end, on or before 21st August 2018.

(2) Regulation F1(1D)(a) has effect as if notice must be given—

- (a) on or before 21st August 2018, or
- (b) where the police pension authority is satisfied that it was not reasonably practicable to give notice on or before that date, on or before 21st May 2019.

#### **Transitional provision in relation to Part 3**

16.—(1) Paragraph (2) applies where—

- (a) unpaid adoption leave, unpaid adoption support leave or unpaid maternity support leave has been taken, and
- (b) the period specified in regulation 10(4)(a) of the Police Pensions Regulations 2006 within which notice in writing must be given has ended, or will end, on or before 21st August 2018.

(2) Regulation 10(4)(a) has effect as if notice must be given—

- (a) on or before 21st August 2018, or
- (b) where the police pension authority is satisfied that it was not reasonably practicable to give notice on or before that date, on or before 21st May 2019.

#### **Transitional provision in relation to Part 2 (regulation 4) and Part 4**

17.—(1) The amendments made by regulations 4 and 14 do not apply to a person who on or before the 21st May 2018 has applied for a lump sum payment under the compensation scheme.

(2) In this regulation “the compensation scheme” means a scheme contained in a determination made under regulation 14A of the Police Regulations 2003<sup>(20)</sup> providing for payment of a compensation lump sum to a member of the police force on voluntary retirement.

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(20) S.I. 2003/527; regulation 14A was inserted by regulation 2 of S.I. 2012/3058. The relevant part of the determination is Annex DA. Annex DA is amended by a determination made by the Secretary of State on [ ]. The determination is available at [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/170609/amendment-to-determinations.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/170609/amendment-to-determinations.pdf); a hard copy can be obtained by writing to the Police Workforce and Professionalism Unit, Home Office, 2 Marsham Street, London, SW11 4DF.

## PART 6

### Amendment of the Police Pensions (Additional Voluntary Contributions) Regulations 1991

#### **Amendment of the Police Pensions (Additional Voluntary Contributions) Regulations 1991**

**18.** The Police Pensions (Additional Voluntary Contributions) Regulations 1991<sup>(21)</sup> are amended in accordance with this Part.

#### **Amendment of regulation 2**

**19.** In regulation 2(3)(interpretation)—

(a) omit the definition of “approved scheme”, and

(b) before the definition of “relevant police pension authority” insert—

““registered pension scheme” means a scheme registered under section 153 of the Finance Act 2004<sup>(22)</sup>”.

#### **Amendment of regulation 3**

**20.** In regulation 3 (making and acceptance of elections)—

(a) in paragraph (2) for “or 13 (limitations on contributions and benefits)” substitute “(payment and amount of contributions)”, and

(b) omit paragraph (4).

#### **Amendment of regulations 5 and 6**

**21.** In regulations 5(4) (elections in respect of death benefit cover) and 6(2)(a) (variation and cancellation of elections) **(23)** omit the words after “the amount to be secured”.

#### **Amendment of regulation 8**

**22.** In regulation 8 (payment and amount of contributions)—

(a) in paragraph (4) in the definition of “B” for “another approved scheme” substitute “a registered pension scheme”, and

(b) for paragraph (5) substitute—

“(5) The maximum allowable benefits are the maximum amount that can be secured having regard to regulations 5(4) and 6(2)(a).”.

#### **Amendment of regulation 10**

**23.** In regulation 10(1)(b)(inward transfers) for “an approved scheme” substitute “a registered pension scheme”.

#### **New regulation 10C**

**24.** Before regulation 11 (retirement pensions) insert—

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<sup>(21)</sup> S.I. 1991/1304.

<sup>(22)</sup> 2004 c. 12; section 153 was amended by the Finance Act 2005 (c. 7) and the Finance Act 2014 (c. 26).

<sup>(23)</sup> Regulations 5(4) and 6(2)(a) were amended by S.I. 2003/27.



### “Retirement Benefits: England and Wales

**10C.**—(1) A participator may apply some or all of the proceeds of an investment made under regulation 9 to an arrangement with a pension provider for one or more of the following—

- (a) payment of a lifetime annuity;
- (b) payment of a lifetime annuity and a pension commencement lump sum;
- (c) a lump sum commutation payment that—
  - (i) reflects the value of benefits referred to in sub-paragraph (a) or (b), and
  - (ii) meets the requirements of regulations 11 and 12 of the Registered Pensions Schemes (Authorised Payments) Regulations 2009 (de minimis rule and payments by larger pension schemes)(**24**), or
- (d) a relevant payment to the participator that complies with the requirements of the Finance Act 2004(**25**) (“the 2004 Act”).

(2) Paragraph (1) is subject to paragraphs (8), (11) and (12).

(3) The pension provider must provide a participator with an option to receive benefits under paragraph (1)(a) to (c) in accordance with paragraphs (4) and (5).

(4) Any annuity payable under paragraph (1)(a) or (b) must—

- (a) be incapable, in whole or in part, of surrender, assignation or commutation;
- (b) commence not earlier than the participator’s normal minimum pension age; and
- (c) be payable to the participator for life.

(5) A lump sum commutation payment referred to in paragraph (1)(c) may be paid in respect of benefits payable under paragraph (1)(a), (b) or (d).

(6) The pension provider may, in addition to providing a participator with benefits under paragraph (3), provide a participator with alternative benefits options under paragraph (1) (d).

(7) A participator must, no earlier than 3 months before the date from which the participator wishes benefits under these Regulations to be provided, make a benefits election to the police pension authority specifying—

- (a) whether and which benefits are to be provided under paragraph (3) or, alternatively, paragraph (6);
- (b) the pension provider who is to provide each benefit;
- (c) for whom, if anyone, a dependant’s benefit is to be provided;
- (d) if more than one benefit is to be provided, either—
  - (i) the proportion of the amount secured by the total investments made under regulation 9 that is to be applied to the purchase or arrangement of each of them, or
  - (ii) the dependants’ benefits to be provided expressed as a percentage of the participator’s benefits;
- (e) in respect of every annuity to be provided—
  - (i) the annual rate of the annuity,
  - (ii) whether it is to be payable for life or for a fixed period,

(24) S.I. 2009/1171; regulations 11 and 12 were both amended by S.I. 2011/1751, the Finance Act 2014 (c. 26) and the Taxation of Pensions Act 2014 (c. 30).

(25) 2004 c. 12; relevant amendments to the Finance Act 2004 were made by the Taxation of Pensions Act 2014 (c. 30).

- (iii) whether its rate is to be fixed or to vary and, if it is to vary, how that variation is to be calculated,
  - (iv) whether the rate may reduce, and
  - (f) in the case of a participator who chooses a life-time annuity referred to in paragraph (1)(a) or (b) and who dies within a specified period, whether, if the annuity had continued at the rate in force at the time of the participator's death, a lump sum is to be paid and if so, how that lump sum is to be calculated.
- (8) If there are exceptional circumstances of serious ill-health, the police pension authority may in their discretion realise the investments made under regulation 9 without purchasing any annuity, and in that event the amount obtained becomes payable as a lump sum.
- (9) More than one benefits election may be made under paragraph (7) and an election must—
- (a) be in writing, and
  - (b) contain such information as the police pension authority request.
- (10) Upon receipt of a notice of election under paragraph (7), the police pension authority must, as soon as reasonably practicable, realise the investments made under regulation 9 and apply the proceeds in the manner specified in it.
- (11) Where a participator dies before retirement or after retirement but before benefits under this regulation are paid, the police pension authority must realise the investments made under regulation 9 which are to be payable as a lump sum in accordance with regulation 15(2).
- (12) The police pension authority must realise the investments made under regulation 9 and apply the proceeds to the purchase of benefits under these Regulations from a pension provider in such form as appears to the police pension authority to be suitable where the conditions in paragraph (13) are satisfied.
- (13) Those conditions are—
- (a) the date the participator reaches normal minimum pension age is on or after 1st December 1999, and
  - (b) the participator has attained the age of 75 and has not given a notice of election under paragraph (7) before doing so.
- (14) In this regulation—
- (a) normal minimum pension age has the same meaning as in section 279(1) of the 2004 Act;
  - (b) the pension providers means the bodies listed in Schedule 1;
  - (c) a relevant payment means a Member's Flexi-Access Drawdown Payment, a Short-term Annuity or a Pension Payment out of Uncrystallised Funds;
  - (d) a Member's Flexi-Access Drawdown Payment means—
    - (i) a payment from member's flexi-access drawdown fund within the meaning of paragraph 8A of Schedule 28 to the 2004 Act<sup>(26)</sup>,
    - (ii) a payment from a dependant's flexi-access drawdown fund within the meaning of paragraph 22A of Schedule 28 to the 2004 Act<sup>(27)</sup>, or

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<sup>(26)</sup> Paragraph 8A was inserted by section 1 of, and paragraph 3(1) of Part 1 of Schedule 1 to the Taxation of Pensions Act 2014.

<sup>(27)</sup> Paragraph 22A was inserted by section 1 of, and paragraph 4(1) of Part 1 of Schedule 1 to the Taxation of Pensions Act 2014.

- (iii) a flexi-access drawdown fund lump sum death benefit within the meaning of paragraph 17A of Schedule 29 to the 2004 Act(28);
- (e) a Short-term Annuity means a member’s short-term annuity within the meaning of paragraph 6 of Schedule 28 to the 2004 Act(29);
- (f) a Pension Payment out of Uncrystallised Funds means an uncrystallised funds pension lump sum within the meaning of paragraph 4A of Schedule 29 to the 2004 Act(30).”.

**Omission of regulation 11**

- 25. Omit regulation 11 (retirement pensions)(31).

**Omission of regulation 13 and Schedule 2**

- 26. Omit regulation 13 and Schedule 2 (benefit limits).

**Amendment of regulation 15**

- 27. In regulation 15 (payment by police pension authority)—
  - (a) in paragraph (2)(a) for “regulation 11(5)” substitute “regulation 10C(7)(f)”;
  - (b) in paragraph (3) for “regulation 11(8)” substitute “regulation 10C(8)”;
  - (c) omit paragraphs (4) and (5), and
  - (d) for paragraph (7) substitute—
    - “(7) For the purposes of this regulation “the responsible person” means—
      - (a) so far as the regulation relates to a payment under regulation 10C(1), the pension provider, and
      - (b) so far as it relates to any other payment, the police pension authority.”.

**Amendment of Schedule 1 shoulder note**

- 28. In the shoulder note to Schedule 1 (pension providers), for “Regulation 11(4)” substitute “Regulation 10C(14)(b)”.

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(28) Paragraph 17A was inserted by section 1 of and paragraphs 5 and 24 of Part 1 of Schedule 1 to the Taxation of Pensions Act 2014.  
(29) Paragraph 6 was amended by the Finance Act 2005 (c. 7), the Finance Act 2011 (c. 11), the Taxation of Pensions Act 2014 and the Finance Act 2015 (c. 11).  
(30) Paragraph 4A was inserted by section 1 of and paragraph 57 of Part 3 of Schedule 1 to the Taxation of Pensions Act 2014.  
(31) Regulation 11 was substituted in relation to Scotland by SSI 2016/75; this revocation has no effect in relation to that regulation as substituted.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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We consent to the making of these Regulations

24th April 2018

25th April 2018

*Paul Maynard*  
*Rebecca Harris*  
Two of the Lords Commissioners of Her  
Majesty's Treasury  
*Nick Hurd*  
Minister of State  
Home Office

## EXPLANATORY NOTE

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

These Regulations amend—

- the Police Pensions Regulations 1987 (S.I. 1987/257), “the 1987 Regulations” which established the 1987 Police Pension Scheme;
- the Police Pensions Regulations 2006 (S.I.2006/3415), “the 2006 Regulations” which established the 2006 Police Pension Scheme;
- the Police Pensions Regulations 2015 (S.I. 2015/445) “the 2015 Regulations” which established the 2015 Police Pension Scheme; and
- the Police Pensions (Additional Voluntary Contributions) Regulations 1991 (“the AVC Regulations”) which extend to England, Wales and Scotland and establish a scheme enabling members of the 1987 Police Pensions Scheme to elect to pay additional pension contributions.

Section 1(5) of the Police Pensions Act 1976 enables these Regulations to make amendments in relation to the 1987 Regulations, the 2006 Regulations and the AVC Regulations from a date earlier than the date these Regulations are made.

Regulations 3 and 5 amend respectively regulations A10 and F1 of the 1987 Regulations and Regulation 9 amends regulation 10 of the 2006 Regulations to ensure that members of the 1987 and 2006 Police Pension schemes are able to buy back periods of unpaid adoption leave, unpaid adoption support leave and unpaid maternity support leave (“unpaid family leave”), in the same way as members of the 2015 Police Pension Scheme are able to do. Regulation 6 amends regulation G1(3) of the 1987 Regulations and regulations 10 to 12 amend regulations 24 to 26 of the 2006 Regulations to ensure that members’ pensionable pay is not affected by a reduction in pay while they are on a period of unpaid family leave. These amendments have effect in relation to unpaid family leave taken on or after 1st September 2014.

Regulations 4 and 14 amend the 1987 and 2015 Regulations respectively to enable a police officer to choose to use a compensation lump sum on voluntary retirement to buy out only part of the actuarial reduction that is applied to the early payment of a deferred pension to reflect the longer period over which it is paid. The provisions also set out that the amount that the police pension authority may choose to pay towards the actuarial reduction is subject to any restriction that might apply under section 153A of the Small Business, Enterprise and Employment Act 2015 (c. 26).

Regulations 15 and 16 make transitional provision in relation to buying back unpaid family leave.

Regulation 17 makes clear that these amendments do not apply to an officer who has applied for voluntary retirement on or before the date these Regulations come into force.

Regulations 18 to 28 amend the AVC Regulations. The effect of new regulation 10C inserted into the 1991 Regulations by regulation 24, is to increase the options available to members of the AVC Scheme in England and Wales as regards when and how to take benefits from the Scheme. Corresponding amendments were made to the AVC Regulations in relation to members of the AVC Scheme in Scotland by the Police Pensions (Miscellaneous Amendments) (Scotland) Regulations 2016 (SSI 2016/75). These amendments have effect from 28th July 2016.

The other amendments to the AVC Regulations are consequential to the amendment made by regulation 7 or make minor changes to update statutory references.

A full impact assessment has not been produced for this instrument as no, or no, significant impact on the private, voluntary or public sector is foreseen.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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