STATUTORY INSTRUMENTS

2006 No. 749

PENSIONS

The Judicial Pensions (Contributions) (Amendment) Regulations 2006

Made - - - -	*13th March 2006*
Laid before Parliament	*16th March 2006*
Coming into force - -	*6th April 2006*

The Lord Chancellor, and in relation to any judicial office whose jurisdiction is exercised exclusively in Scotland, the Secretary of State, in exercise of the powers conferred upon them by section 23 of the Judicial Pensions Act 1981(**a**) and by section 9 of the Judicial Pensions and Retirement Act 1993(**b**), and with the concurrence of the Treasury, make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Judicial Pensions (Contributions) (Amendment) Regulations 2006 and shall come into force on 6th April 2006.

Amendments to the Judicial Pensions (Widows' and Children's Benefits) Regulations 1987(c)

2. The Judicial Pensions (Widows' and Children's Benefits) Regulations 1987 are amended as follows.

3.—(1) In regulation 8(2) (Election to make periodical payments), in sub-paragraph (a), for "4 per cent.", substitute "2.4%".

(2) In regulation 8(2), in sub-paragraph (b), for "3 per cent.", substitute "1.8%".

(3) For regulation 8(4) substitute—

"(4) Subject to paragraphs (7) and (8), an election made under this regulation shall be irrevocable."

(4) After regulation 8(6) insert—

"(7) An office-holder who ceases to be married after having made an election under this regulation may revoke his election by notice in writing to the responsible authority not later than six months after his so ceasing.

(**a**) 1981 c.20. By virtue of section 23(4), the power to make these regulations is vested in the Lord Chancellor, or in relation to pensions for service in offices existing only in Scotland, the Secretary of State, with the concurrence of the Treasury.

(**b**) 1993 c.8. By virtue of section 9(5), 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), subject to (a), the Lord Chancellor. The power is to be exercised with the concurrence of the Treasury.

(**c**) SI 1987/375, to which there are amendments not relevant to these Regulations.

(8) Without prejudice to paragraph (7), an office-holder who is making periodical payments may on a single occasion and regardless of his marital status revoke his election to pay periodical payments by notifying the responsible authority in writing that he wishes to do so.

(9) A revocation made under paragraph (7) or (8) shall not prevent an office-holder subsequently electing to make periodical payments in accordance with paragraph (3).”

4. For regulation 9(2) (Additional payments for back service), substitute—

“(2) An office-holder who has back service and who elects to make periodical payments at the standard rate may also elect to make, in respect of that back service, additional payments at the following rates—

(a) if he is serving in a 15-year office, 2.4%, 4.8%, 6.6% or a higher percentage, being a multiple of the standard rate;

(b) if he is serving in a 20-year office, 1.8%, 3.6%, 5.4%, 7.2% or a higher percentage, being a multiple of the standard rate.”

5. In regulation 10(4) (Method of payment), for the words “15 per cent. of the”, substitute “the total”.

6. Regulation 13(2) (Refunds of periodical payments) is revoked.

Amendments to the Judicial Pensions (Widowers’ and Children’s Benefits) Regulations 1991(a)

7. The Judicial Pensions (Widowers’ and Children’s Benefits) Regulations 1991 are amended as follows.

8.—(1) In regulation 8(2) (Election to make periodical payments), in sub-paragraph (a), for “4 per cent”, substitute “2.4%”.

(2) In regulation 8(2), in sub-paragraph (b), for “3 per cent”, substitute “1.8%”.

(3) For regulation 8(4) substitute—

“(4) Subject to paragraphs (7) and (8), an election made under this regulation shall be irrevocable.”

(4) After regulation 8(6) insert—

“(7) An office-holder who ceases to be married or who ceases to be a civil partner after having made an election under this regulation may revoke his election by notice in writing to the responsible authority not later than six months after his so ceasing.

(8) Without prejudice to paragraph 8(7), an office-holder who is making periodical payments may on a single occasion and regardless of his marital or civil partnership status revoke his election to pay periodical payments by notifying the responsible authority in writing that he wishes to do so.

(9) A revocation made under paragraph (7) or (8) shall not prevent an office-holder from subsequently electing to make periodical payments in accordance with paragraph (3).”

9. For regulation 9(2) (Additional payments for back service in relation to widower’s benefits), substitute—

“(2) An office-holder who has back service and who elects to make periodical payments at the standard rate may also elect to make, in respect of that back service, additional payments at the following rates—

(a) if he is serving in a 15-year office, 2.4%, 4.8%, 6.6% or a higher percentage, being a multiple of the standard rate;

(**a**) SI 1991/2731, as amended by SI 2005/3325.

(b) if he is serving in a 20-year office, 1.8%, 3.6%, 5.4%, 7.2% or a higher percentage, being a multiple of the standard rate."

10. For regulation 9A(2) (Additional payments for back service in relation to surviving civil partner's benefits), substitute—

"(2) An office-holder who has back-service and who elects to make periodical payments at the standard rate may also elect to make, in respect of that back service, additional payments at the following rates—

(a) if the office-holder is serving in a 15-year office, 2.4%, 4.8%, 6.6% or a higher percentage, being a multiple of the standard rate;

(b) if the office-holder is serving in a 20-year office, 1.8%, 3.6%, 5.4%, 7.2% or a higher percentage, being a multiple of the standard rate."

11. In regulation 10(4) (Method of payment), for the words "15 per cent of the" substitute "the total".

12. Regulation 13(2) (Refunds of periodical payments) is revoked.

Amendments to the Judicial Pensions (Contributions) Regulations 1998(a)

13. The Judicial Pensions (Contributions) Regulations 1998 are amended as follows.

14. In regulation 6(1) (Rate of contributions under section 9), for "3%", substitute "1.8%".

15. In regulation 10 (Calculation of contributions credit), after paragraph (5), insert—

"(6) For the purpose of paragraph (4), where contributions are paid under a former or last existing scheme on or after 6th April 2006, the percentage rate of salary at which contributions are paid shall be deemed to be the rate at which they would have been paid prior to 6th April 2006."

16. In regulation 11 (Additional contributions), in paragraph (3), for the words "15% of pension-capped salary", substitute "his total pension-capped salary in the tax year (that is, in relation to income tax, a year for which any Act provides for income tax to be charged) in which the contributions are made".

17. Regulation 11(4) is revoked.

18. In regulation 11(6), for "3%", substitute "1.8%".

19. In regulation 11(7), for "3%", in each place, substitute "1.8%".

20. Regulation 13(7) (Contributions adjustment) is revoked.

Saving

21. Amendments made by these Regulations do not have effect in so far as the provisions amended apply to the office of the Lord Chancellor.

Date 1st March 2006 *Falconer of Thoroton, C*

Date 3rd March 2006 *Alistair Darling*

Secretary of State

Date 13th March 2006

(**a**) SI 1998/1219, to which there are amendments not relevant to these Regulations.

Dave Watts
Vernon Coaker
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the percentage of salary that is to form the rate of member contributions toward survivor benefits under the Judicial Pensions Act 1981 and the Judicial Pensions and Retirement Act 1993. They allow members of schemes under those Acts to make additional contributions toward such benefits in respect of past service at a higher rate than at present, up to the maximum of their total salary in any financial year. Members of a scheme under the 1981 Act are afforded an additional opportunity to cease paying contributions from salary. The Regulations also revoke provisions relating to the taxation of refunded contributions, in accordance with changes to income taxation under the Finance Act 2004.

£3.00

© Crown copyright 2006

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0409 3/2006 160409T 19585