

2026 No. 0000

LOCAL GOVERNMENT

**The Local Government Pension Scheme (Amendment)
Regulations (Northern Ireland) 2026**

Made - - - - *XX Month 2026*

Coming into operation *XX Month 2026*

The Department for Communities(a), with the consent of the Department of Finance(b), makes these Regulations in exercise of the powers conferred by sections 1(1) and 3(1) to (3) of the Public Service Pensions Act (Northern Ireland) 2014(c), and now vested in it(d); and sections 80(1) and (3) and 81(1), (6) and (7) of the Public Service Pensions and Judicial Offices Act 2022(e).

In accordance with section 21 of the Public Service Pensions Act (Northern Ireland) 2014, the Department for Communities has consulted with such persons or representatives of such persons as appear to the Department likely to be affected by these Regulations.

The retrospective provisions contained in these Regulations do not appear to the Department for Communities to have significant adverse effects in relation to the pension payable to or in respect of members of the scheme established by the Local Government Pension Scheme Regulations (Northern Ireland) 2014(f) or the schemes preserved by the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014(g), nor in any other way in relation to members of those schemes. Accordingly, the procedures set out in section 23 of the Public Service Pensions Act 2013 are not applicable in respect of these Regulations.

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2026 and shall come into operation (before 31 August 2026).

(2) These Regulations shall have effect from 1st October 2023.

(3) In these Regulations—

(a) Formerly known as the Department for Social Development; *see* the Departments Act (Northern Ireland) 2016 c.5 (N.I.)
(b) Formerly known as the Department of Finance and Personnel; *see* the Departments Act (Northern Ireland) 2016 c. 5 (N.I.)
(c) 2014 c. 2 (N.I.)
(d) See S.R. 2016 No. 76, Article 8 of and Schedule 5 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 transferred functions to the Department for Communities which were previously exercisable by the Department of the Environment
(e) 2022 c. 7
(f) SR 2014 No. 188 as amended by S.R 2016 No. 128 and S.R 2023 No. 149; there are other amendments not relevant to these Regulations
(g) SR 2014 No. 189 as amended by S.R. 2023 No. 149; there are other amendments not relevant to these Regulations

“the 2014 Regulations” means the Local Government Pension Scheme Regulations (Northern Ireland) 2014;

“the 2023 Regulations” means the Local Government Pension Scheme (Amendment No. 2) Regulations (Northern Ireland) 2023^(a);

“the Committee” has the same meaning as in Schedule 1 (interpretation) to the 2014 Regulations;

“Scheme year” has the same meaning as in Schedule 1 (interpretation) to the 2014 Regulations; and

“the Transitional Regulations” means the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014.

(4) The Interpretation Act (Northern Ireland) 1954^(b) shall apply to these Regulations as it applies to an Act of the Assembly.

Modification in respect of certain annual benefit statements relating to eligible members

2. —(1) This regulation applies in respect of any person who is—

(a) either—

(i) an “eligible member” under regulation 4A(2) (statutory underpin: general) of the Transitional Regulations; or

(ii) a “pension credit member” under regulation 10(1) (pension credit members and survivor members) of the 2014 Regulations; and

(b) not a person to whom regulation 4(1) applies.

(2) Where this regulation applies, the provisions listed in regulation 3 are not to be taken into account for the purposes of preparing an annual benefit statement under regulation 99 (annual benefit statements) of the 2014 Regulations.

3. The provisions referred to in regulation 2(2) are—

(a) Chapter 3 of Part 1 of the Public Service Pensions and Judicial Offices Act 2022 (local government schemes); and

(b) all the provisions of the 2023 Regulations (including any amendments made by regulations 2(1), (2), (4) to (6) or 3 of those Regulations to the Transitional Regulations and the 2014 Regulations respectively).

4. The Committee may determine^(c) that—

(1) regulation 2 does not apply to a member or class of members; or

(2) regulation 2(2) applies to a member or class of members in respect of a Scheme year ending on or before—

(a) 31st March 2026; or

(b) 31st March 2027.

5. A determination under regulation 4(1)—

(a) may be made at any point before 1st April 2027; and

(b) has effect from 1st October 2023.

6. A determination under regulation 4(2)—

(a) under—

(a) S.R. 2023 No. 149

(b) 1954 c. 33 (N.I.)

(c) Section 3(3)(c) of the Public Service Pensions Act (Northern Ireland) 2014 (c. 2), which enables these Regulations to allow any person to exercise a discretion, provides the power for these Regulations to allow the Committee to make a determination

- (i) sub-paragraph (a) may be made at any point before 31st August 2026; and
- (ii) sub-paragraph (b) may be made at any point before 31st July 2027;
- (b) may only be made if the Committee considers that it is reasonable in all the circumstances in the case of that particular member or class of members; and
- (c) must be notified to any member to which it applies in the annual benefit statement.

Sealed with the Official Seal of the Department for Communities on XXth Month 2026



Gerard Murray
A senior officer of the Department for Communities

The Department of Finance consents to these Regulations
Sealed with the Official Seal of the Department of Finance on XXth Month 2026



Another
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations implement changes relating to the Local Government Pension Scheme (“the LGPS (NI)). They do so by modifying certain statutory provisions contained in or made under the Public Service Pensions and Judicial Offices Act 2022 (c. 7), which made changes to the transitional protections for certain persons who were members of previous versions of the LGPS to address unlawful age discrimination of the sort identified in the case of *McCloud v Lord Chancellor* [2018] EWCA Civ 2844 (“the McCloud Remedy”).

These Regulations are retrospective in effect as provided for under section 3(3)(b) of the Public Service Pensions Act (Northern Ireland) 2014.

Regulation 2 makes provision about the McCloud Remedy in the context of the annual benefit statements (“ABSs”) that the Scheme Manager, the Northern Ireland Local Government Officers’ Superannuation Committee (“the Committee”) is required to issue to their active and deferred members every year under regulation 99 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014. Regulation 3 provides that, where regulation 2(2) applies, provisions of the Public Service Pensions and Judicial Offices Act 2022 and the Local Government Pension Scheme (Amendment No. 2) Regulations (Northern Ireland) 2023 are disapplied for the purposes of preparing ABSs, meaning that the Committee would not be required to include information about the McCloud Remedy in ABSs. This provision has retrospective effect from 1 October 2023, meaning that it will apply in respect of any ABSs that have issued between that date and these Regulations coming into operation. However, regulations 4(1) and 5 enable the Committee to determine that regulation 2(2) should not apply in respect of a member or class of members. Regulations 4(2) and 6 also allow the Committee to determine that regulation 2(2) should apply, in respect of a member or class of members, to ABSs for the Scheme years 2025/26 and 2026/27.