STATUTORY RULES OF NORTHERN IRELAND

2015 No. 166

The Firefighters' Pension Scheme (Consequential Provisions) Regulations (Northern Ireland) 2015

PART 2

Modification of contracting-out provisions

Application of this Part

3. This Part applies where—

(a) an election is made under section 7 (elections as to employments covered by contracting-out certificates) of the 1993 Act(**1**)in relation to persons who become members of the new scheme on or after 1st April 2015 and before 6th April 2016 (whether or not any of those persons are members of an old scheme); and

(b) the new scheme satisfies the requirements of section 5 (requirements for certification of schemes) of the 1993 Act(**2**).

Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(**3**)(certification of employments) is modified as follows in its application to the new scheme.

(2) The requirements in regulation 2(1)(a) (making of elections for the issue of contracting-out certificates) and regulations 3 (notices by employers of intended election) to 5 (time for making an election) do not apply.

(3) In regulation 6 (information to be included in an election)—

(a) paragraph (1) is to be read as though, for sub-paragraphs (a) to (f), there were substituted—

"(a) the name by which the new scheme is to be known;

(b) the name by which the old schemes are known; and

(c) any other information necessary to enable the Commissioners for Her Majesty's Revenue and Customs to identify the old schemes."; and

(**1**) Section 7 was amended by Articles 1 and 3 of, and Schedule 1 to, the Social Security Contributions (Transfer of Functions , etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**2**) Section 5 was amended by Articles 133 and 147 of, and Schedule 3 to, the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213(N.I. 22)); Articles 1 and 3 of, and Schedule 1 to, the Social Security Contributions (Transfer of Functions etc.) (Northern Ireland) Order 1999 (S.I. 1999/671); Article 260 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I.1)), Article 8(2) ofS.I. 2006/745, sections 12, 13 and 19 of, and Schedules 4 and 6 to, the Pensions Act (Northern Ireland) 2008 (c.1 (N.I.)).

(**3**) S.R. 1996 No. 493. Amendments were made by the Social Security Contributions (Transfer of Functions , etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), and byS.R. 1997 No. 160,S.R. 2002 No. 109,S.R. 2005 No. 568, S.R. 2012 Nos. 120 and 124 andS.R. 2014 No. 79. By virtue of section 50(1) of the Commissioners for Revenue and Customs Act2005 (c.11), references to the Commissioners of Inland Revenue are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs.

(b) paragraphs (2) and (3) do not apply.