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*Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

##### PART 1

###### AMENDMENTS HAVING EFFECT AS FROM ABOLITION DATE

###### *The Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

**15.**—(1) Section 30 (cancellation, variation, surrender and refusal of certificates) is amended as follows.

(2) For subsection (1) (regulations to provide for cancellation etc. of contracting-out or appropriate scheme certificates) substitute—

“(1) Regulations shall provide for the cancellation, variation or surrender of a contracting-out certificate, or the issue of a new certificate—

(a) on any change of circumstances affecting the treatment of an employment as contracted-out employment; or

(b) where the certificate was issued on or after the principal appointed day, if any employer of persons in the description of employment to which the scheme in question relates, or the actuary of the scheme, fails to provide HMRC, at prescribed intervals, with such documents as may be prescribed for the purpose of verifying that the conditions of section 5(2B) are satisfied.”.

(3) In subsection (3) (continued contracting-out of scheme dependent on conditions for contracting-out remaining satisfied)—

(a) for paragraphs (a) and (b) substitute “ by or by virtue of any provision of this Part the contracting-out of a scheme in relation to an employment depends on the satisfaction of a particular condition, ”;

(b) omit “or, as the case may be, the scheme's continuing to be an appropriate scheme”;

(c) omit “or appropriate scheme”.

(4) Omit subsection (5) (circumstances in which HMRC can withhold etc. appropriate scheme certificate).

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(5) In subsection (8) (cancellation etc. of certificates not to have effect from a time earlier than when cancellation etc. made) omit “or appropriate scheme certificate”.

(6) After subsection (8) add—

“(9) A reference in this section to a contracting-out certificate does not include a reference to a contracting-out certificate issued in respect of a money purchase contracted-out scheme.”.

**Changes to legislation:**

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