



Pensions (No. 2) Act (Northern Ireland) 2008

CHAPTER 13

PENSIONS (NO. 2) ACT (NORTHERN IRELAND) 2008

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

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1. Jobholders

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PART 1 — REVALUATION OF ACCRUED PENSION BENEFITS

Amendments to Schedule 2 to the Pension Schemes (Northern Ireland) Act 1993

- 1. This Part makes amendments to Schedule 2 to the Pension...
- 2. In paragraph 1 (the final salary method), for sub-paragraphs (1)...
- 3. (1) Paragraph 2 (the revaluation percentage and the appropriate revaluation...

PART 2 — REVALUATION OF ACCRUED AMOUNTS ETC.

Amendments to Schedule 6 to the 2005 Order

- 4. This Part makes amendments to Schedule 6 to the 2005...

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5. (1) Paragraph 12 (active members who have not attained normal...
 6. (1) Paragraph 17 (deferred members who have not attained normal...
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- PART 3 — CONSEQUENTIAL AMENDMENTS
8. In Article 51ZA of the 1995 Order (meaning of “the...
 9. In Article 54(3) of the 1995 Order (Articles 51 to...

SCHEDULE 2 — ADDITIONAL PENSION CONSOLIDATION

.....

SCHEDULE 3 — ADDITIONAL STATE PENSION ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

1. The Contributions and Benefits Act is amended as follows.
2. In section 21(5A)(c) (contribution conditions) after “5(2)(b) and (4)(a)” insert...
3. In section 39(1) (rate of widowed mother's allowance and widow's...
4. (1) Section 39C (rate of widowed parent's allowance and bereavement...
5. (1) After section 45 (additional pension in Category A retirement...
6. (1) Section 46 (modifications of section 45 for calculating the...
7. In section 48A(4) (Category B retirement pension for married person)—...
8. In section 48B(2) (Category B retirement pension for widows and...
9. (1) Section 48BB (Category B retirement pension: entitlement by reference...
10. In section 48C(4) (Category B retirement pension: general) for “and...
11. In section 51(2) and (3) (Category B retirement pension for...
12. (1) Schedule 4B (additional pension: accrual rates for purposes of...
13. In Schedule 7 (industrial injuries benefits) in paragraph 3(3) after...

The Social Security Administration (Northern Ireland) Act 1992 (c. 8)

14. After section 130AA of the Social Security Administration (Northern Ireland)...

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

15. The Pension Schemes Act is amended as follows.
16. (1) Section 42 (effect of entitlement to guaranteed minimum pensions...
17. (1) Section 43 (further provisions concerning entitlement to guaranteed minimum...
18. In section 44(2) (reduced benefits where minimum payments or minimum...
19. In section 45(b) (women, married women and widows) after “42(1),”...
20. In section 160(5) (Crown employment) after “42(1),” insert “42A(2),...
21. In section 161(2)(b) (cases with a foreign element) after “those...
22. (1) In section 163(4) (application of provisions relating to social...

SCHEDULE 4 — PENSION COMPENSATION PAYABLE ON
DISCHARGE OF PENSION COMPENSATION
CREDIT

PART 1 — INTRODUCTORY

Introductory

1. This Schedule applies for the purposes of determining the compensation...

Interpretation

2. In this Schedule— “the initial annual rate of compensation” is...

Pension compensation age

3. (1) This paragraph applies for the purpose of determining the...

PART 2 — TRANSFEREE ATTAINS PENSION
COMPENSATION AGE BEFORE OR ON TRANSFER
DAY

Compensation payable to transferee

4. (1) Compensation is payable in accordance with this paragraph where...

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Compensation payable to widow, widower or surviving civil partner

5. (1) This paragraph applies where— (a) the transferee dies after...

PART 3 — TRANSFEREE ATTAINS PENSION
COMPENSATION AGE AFTER TRANSFER DAY

Compensation payable to transferee

6. (1) Compensation is payable in accordance with this paragraph where...

Compensation payable to widower, widow or surviving civil partner

7. (1) This paragraph applies where— (a) the transferee dies after...

Revaluation

8. (1) This paragraph applies for the purpose of calculating the...

Commutation of periodic compensation

9. (1) A transferee who is entitled to periodic compensation under...

Early payment of compensation

10. (1) Regulations may prescribe circumstances in which, and conditions subject...

Deferral of compensation

11. (1) Regulations may prescribe circumstances in which, and conditions subject...

Terminal illness lump sum: eligibility

12. (1) This paragraph applies where all of the following conditions...

Terminal illness lump sum: application and evidence

13. An application for a terminal illness lump sum—

Terminal illness lump sum: determination of application

14. (1) The Board must determine an application for a terminal...

Terminal illness lump sum: effect of successful application

15. (1) If the Board grants an application for a terminal...

Terminal illness lump sum: information

16. (1) Relevant information held by the Department or the Secretary...

PART 4 — PROVISIONS APPLICABLE IRRESPECTIVE OF AGE OF TRANSFEREE ON TRANSFER DAY

Postponement of compensation

- 16A (1) Regulations may prescribe circumstances in which, and conditions subject...

Annual increase in periodic compensation

17. (1) This paragraph provides for annual increases to compensation payable...

Compensation cap

18. (1) The Department may by regulations make provision for restricting...

Compensation in form of dependant's benefits

19. (1) The Department may by regulations make provision for compensation...

Board's power to alter rates of revaluation and indexation

20. (1) The Board may determine the percentage that is to...

SCHEDULE 5 — PENSION COMPENSATION ON DIVORCE ETC.

PART 1 — AMENDMENTS OF THE MATRIMONIAL CAUSES (NORTHERN IRELAND) ORDER 1978

1. The Matrimonial Causes (Northern Ireland) Order 1978 (NI 15) is...
2. After Article 23A (pension sharing orders) insert— Pension compensation sharing...
3. After Article 26C (pension sharing orders: apportionment of charges) insert—...
4. (1) Article 27 (matters to which court is to have...
5. In Article 27A(1) (exercise of court's powers in favour of...
6. In Article 27E(9) (the Pension Protection Fund) omit the definition...
7. After Article 27E insert— Attachment of pension compensation (1) This Article applies where, having regard to any PPF...
8. (1) Article 33 (variation, discharge etc. of certain orders for...

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9. After Article 42A (appeals relating to pension sharing orders which...
PART 2 — AMENDMENTS OF THE MATRIMONIAL AND FAMILY PROCEEDINGS (NORTHERN IRELAND) ORDER 1989
 10. The Matrimonial and Family Proceedings (Northern Ireland) Order 1989 (NI...
 11. In Article 21 (orders for financial provision and property adjustment)...
 12. In Article 22(7) (matters to which court is to have...
 13. (1) Article 25 (application of certain provisions of Part 3...
PART 3 — AMENDMENTS OF THE CIVIL PARTNERSHIP ACT 2004
 14. The Civil Partnership Act 2004 (c. 33) is amended as...
 15. After Part 3 of Schedule 15 (pension sharing orders on...
 16. (1) Part 4 of Schedule 15 (matters to which court...
 17. (1) Part 6 of Schedule 15 (pension protection fund compensation...
 18. (1) Part 10 of Schedule 15 (variation, discharge etc. of...
 19. In Part 13 of Schedule 15 (miscellaneous and supplementary) after...
 20. (1) In Schedule 17 (financial relief in Northern Ireland after...
- SCHEDULE 6 — AMENDMENTS OF SCHEDULE 6 TO THE 2005 ORDER
1. Schedule 6 to the 2005 Order (pension compensation provisions) is...
 2. In paragraph 3(6), at the end, add “ to the...
 3. In paragraph 5(5), at the end, add “ to the...
 4. In paragraph 11(8), after paragraph (b) insert—
 5. In paragraph 13, after sub-paragraph (3) insert—
 6. In paragraph 14(9), after paragraph (a) insert—
 7. In paragraph 15(6), after paragraph (a) insert—
 8. In paragraph 18, after sub-paragraph (3) insert—
 9. In paragraph 19(8), after “This paragraph is subject to—” insert—...
 10. In paragraph 21(1) for “15, 18 and 19” substitute “...
 11. For paragraph 21(2)(b) and (c) substitute— (c) for paragraph 15(5)...
 12. In paragraph 25(3), after “before that person attains normal pension...
 13. After paragraph 25 insert— Deferral of compensation (1) Regulations may prescribe circumstances in which, and conditions subject...

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14. After paragraph 25A (inserted by paragraph 13) insert—
Terminal illness...
15. In paragraph 33 make the existing provision sub-paragraph (1) and...
16. In paragraph 34(1) after “ill health” insert “ or otherwise...
17. For paragraph 35(2)(a) substitute— (a) in the case of a...
18. For paragraph 35(3) substitute— (3) This sub-paragraph applies to a...

SCHEDULE 7 — ADDITIONAL PENSION: CONSEQUENTIAL AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

1. The Contributions and Benefits Act is amended as follows.
2. In section 22 (earnings factors), after subsection (8) add—
3. (1) Section 23 is amended as follows.
4. (1) Section 44A (deemed earnings factors) is amended as follows...
5. In section 44B(2)(a) (deemed earnings factors: 2010–11 onwards), for “the...
6. (1) Paragraph 1 of Schedule 1 (Class 1 contributions where...

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

7. The Pension Schemes Act is amended as follows.
8. (1) Section 4 (meaning of “contracted-out employment” etc.) is amended...
9. In section 8B(7) (contracted-out pension scheme: reference scheme), in the...
10. (1) Section 37 (reduced rates of Class 1 contributions for...
11. (1) In section 38A(1) (reduced rates of Class 1 contributions,...
12. (1) In section 41(1) (personal pensions: amount of minimum contributions),...
13. (1) Paragraph 2 of Schedule 3 (priority in bankruptcy etc.:...

SCHEDULE 8 — CONTRIBUTION NOTICES AND FINANCIAL SUPPORT DIRECTIONS UNDER 2005 ORDER

Introduction

1. The 2005 Order is amended as follows.

Contributions notices: material detriment test

2. (1) In Article 34(5)(a) (main purpose or one of main...
3. In Article 85(2) (the matters in relation to which the...

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4. In Article 91 (standard procedure), after paragraph (1) insert—
5. In Article 288(3) (orders and regulations under Order that are...

Contribution notices: acting or failing to act otherwise than in good faith

6. In Article 34(5) (acts or failures to act in relation...

Whether reasonable for Pensions Regulator to issue contribution notice

7. (1) Article 34 (contribution notices where avoidance of employer debt)...

Contribution notices: series of acts or failures to act

8. (1) In Article 34 (contribution notices where avoidance of employer...

Contribution notices and financial support directions: bulk transfers

9. After Article 35 (the sum specified in an Article 34...
10. After Article 39 (financial support directions) insert—
Financial support directions:...
11. In Article 279(2) (overriding requirements)— (a) after sub-paragraph (d) insert—...
12. In Article 288(3) (orders and regulations under Order that are...
13. In Part 4 of Schedule 2 (the reserved regulatory functions...

Financial support directions: meaning of “insufficiently resourced”

14. (1) In Article 40(3) (meaning of “insufficiently resourced”), for sub-paragraph...

Effect of amendments made by this Schedule

15. (1) The amendments made by paragraphs 2, 6 and 7...

Transitional provision

16. (1) In the case of the first set of regulations...

SCHEDULE 9 — INTEREST ON LATE PAYMENT OF LEVIES

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

1. After section 170 of the Pension Schemes Act (levies towards...

The Pensions (Northern Ireland) Order 2005 (NI 1)

2. The 2005 Order is amended as follows.

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3. After Article 103 (PPF administration levy) insert—
Administration levy: interest...
4. After Article 164 (calculation, collection and recovery of levies) insert—...
5. After Article 171 (fraud compensation levy) insert— Fraud compensation levy:...
6. In Article 191 (the PPF Ombudsman) at the end add—...

SCHEDULE 10 — REPEALS

PART 1 — PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

PART 2 — SAFEGUARDED RIGHTS

PART 3 — CONTRACTING-OUT: ABOLITION OF ALL PROTECTED RIGHTS

PART 4 — PENSION COMPENSATION

PART 5 — MISCELLANEOUS

PART 6 — ADDITIONAL PENSIONS

1. The repeals of— (a) section 37(1ZA) of the Pension Schemes...
2. The repeals of— (a) paragraph 2(6) of Schedule 3 to...

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 29 heading substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 42](#)
- s. 20 heading words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 36\(3\)](#)
- s. 24 heading words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(4\)](#)
- s. 30 heading words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(10\)](#)
- s. 20(1) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 36\(2\)](#)
- s. 21 words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 37](#)
- s. 23 modified by [S.R. 2010/122 reg. 41\(2\)](#) (This effect has not been applied - affecting provision revoked (7.6.2012) by S.R. 2012/232, reg. 5)
- s. 23 modified by [S.R. 2010/122 reg. 42\(2\)](#) (This effect has not been applied - affecting provision revoked (7.6.2012) by S.R. 2012/232, reg. 5)
- s. 23A(1) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 38](#)
- s. 24(1) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(a\)](#)
- s. 24(1)(a) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(b\)](#)
- s. 24(1)(b) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(c\)](#)
- s. 24(2) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(3\)](#)
- s. 26(1) words inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 40\(2\)](#)
- s. 26(3) omitted by [2016 c. 1 \(N.I.\) Sch. 2 para. 40\(3\)](#)
- s. 26(4) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 40\(4\)](#)
- s. 26(6) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 40\(5\)](#)
- s. 26(7) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 40\(6\)](#)
- s. 28(3)(a) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(2\)\(a\)](#)
- s. 28(3)(b) words inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(2\)\(b\)](#)
- s. 28(3)(c) substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(2\)\(c\)](#)
- s. 28(3A)(a) substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(3\)\(a\)](#)
- s. 28(3A)(c) substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(3\)\(b\)](#)
- s. 28(3B) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 41\(4\)](#)
- s. 30(1) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(2\)](#)
- s. 30(2)(b) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(3\)](#)
- s. 30(2)(c) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(3\)](#)
- s. 30(3) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(4\)\(a\)](#)
- s. 30(3) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(4\)\(b\)](#)
- s. 30(4) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(5\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(a\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(b\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(c\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(d\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(e\)](#)
- s. 30(5) words substituted by [2016 c. 1 \(N.I.\) Sch. 2 para. 43\(6\)\(f\)](#)

- s. 30(5) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(6)(g)
- s. 30(8) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(7)
- s. 30(9) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(7)
- s. 30(10)(a) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(8)
- s. 30(10)(b) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(8)
- s. 30(11)(a) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(9)(a)
- s. 30(11)(b) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 43(9)(b)
- s. 35(5) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 44
- s. 38(2)(e) words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 45
- s. 78 words inserted by 2016 c. 1 (N.I.) Sch. 2 para. 46(3)
- s. 78 words omitted by 2016 c. 1 (N.I.) Sch. 2 para. 46(4)
- s. 78 words substituted by 2016 c. 1 (N.I.) Sch. 2 para. 46(2)
- s. 81(7) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 9

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24(1)(c) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 39(2)(d)