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STATUTORY RULES OF NORTHERN IRELAND

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**2012 No. 124**

**The Pensions (2008 No. 2 Act) (Abolition of Protected Rights)  
(Consequential Provisions) Order (Northern Ireland) 2012**

**PART 4**

Amendments coming into operation on 6th April 2015

**Amendment of the Pension Schemes Act**

- 31.**—(1) The Pension Schemes Act is amended in accordance with paragraphs (2) to (7).
- (2) In section 16(3)(1) (transfer of accrued rights) omit “and sections 27 and 29”.
- (3) Omit section 29(2) (tax requirements to prevail over certification requirements).
- (4) In section 38A(3) (reduced rates of Class 1 contributions, and rebates)—
- (a) in subsection (3)(4) for “trustees or managers of the scheme” substitute “earner”;
- (b) for subsection (5A)(5) substitute—
- “(5A) Where a payment under subsection (3) is due in respect of an earner, HMRC(6) are not required to make the payment if they determine that the cost to them of administering the payment would exceed the amount of the payment.”.
- (5) In section 39 (payment of minimum contributions to personal pension schemes)—
- (a) in subsection (2) for “trustees or managers of the earner’s chosen scheme” substitute “earner”;
- (b) for subsection (6A)(7) substitute—
- “(6A) Where a payment under subsection (1) is due in respect of an earner, HMRC are not required to make the payment if they determine that the cost to them of administering the payment would exceed the amount of the payment.”.
- (6) In section 160(2)(8) (Crown employment) omit paragraph (a).
- (7) In section 176(4)(9) (general interpretation) omit “27”.

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- (1) Section 16(3) was amended by Article 4(2) of this Order
- (2) Section 29 was amended by Article 8(5) of [S.I. 2006/745](#) and Article 4(4) of this Order
- (3) Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995
- (4) Subsection (3) was amended by paragraph 52(2) of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and by Article 4(8)(a) of this Order
- (5) Subsection (5A) was inserted by Article 4(8)(b) of this Order
- (6) The definition of “HMRC” is inserted by paragraph 34(2)(a) of Schedule 4 to the [Pensions Act \(Northern Ireland\) 2008 \(c. 1 \(N.I.\)\)](#)
- (7) Subsection (6A) was inserted by Article 4(9) of this Order
- (8) Section 160(2) was substituted by Article 4(19) of this Order
- (9) Subsection (4) was amended by Schedule 11 to the Pensions (Northern Ireland) Order 2005 and Article 4(24)(b) of this Order