
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 170

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

PART 2

Modification of contracting-out provisions

Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting Out) Regulations (Northern Ireland) 1996⁽¹⁾ (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 scheme is known; and

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

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

(1) 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 by S.R. 1997 No. 160, S.R. 2002 No. 109, S.R. 2005 No. 568, S.R. 2012 No. 120 and No. 124, and S.R. 2014 No. 79. By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (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.