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STATUTORY RULES OF NORTHERN IRELAND

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**2016 No. 107**

**The Occupational Pension Schemes  
(Schemes that were Contracted-out)  
Regulations (Northern Ireland) 2016**

**PART 1  
GENERAL**

**Citation and commencement**

1. These Regulations may be cited as the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016 and shall come into operation—

- (a) for the purposes of this regulation and regulations 2 to 24, on 6th April 2016, and
- (b) for the purposes of regulation 25, on 6th April 2019.

**Commencement Information**

**11** [Reg. 1](#) in operation at 6.4.2016, see [reg. 1\(a\)](#)

**Interpretation**

2.—(1) In these Regulations—

“the 1993 Act” means the Pension Schemes (Northern Ireland) Act 1993(1);

“the 1995 Order” means the Pensions (Northern Ireland) Order 1995(2);

“the 1996 Regulations” means the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(3);

“the 2004 Act” means the Finance Act 2004(4);

“administrator” means the person resident in the United Kingdom having responsibility for the management of an occupational pension scheme or, in the case of an overseas scheme (within the meaning of regulation 6), the person who is appointed in accordance with section 270(5) of the 2004 Act;

[<sup>F1</sup>“bereavement support payment” means the benefit described in section 29 of the Pensions Act (Northern Ireland) 2015 (bereavement support payment);]

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

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(1) [1993 c. 49](#)

(2) [S.I. 1995/3213 \(N.I. 22\)](#)

(3) [S.R. 1996 No. 493](#)

(4) [2004 c. 12](#)

(5) Section 270 was amended by paragraph 9 of Schedule 7 to the Finance Act [2014 \(c. 26\)](#)

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(6)</sup>;

“section 5(2B) rights” are—

- (a) [<sup>F2</sup> rights to the payment of pensions and accrued rights to pensions (other than rights attributable to voluntary contributions)—
  - (i) under a scheme that was a salary related contracted-out scheme, or
  - (ii) under a salary related scheme, as defined in regulation 1(2) of the Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996, that has never been a contracted-out scheme, following a transfer in accordance with regulation 9 of those Regulations,
 

so far as attributable to an earner’s service in contracted-out employment on or after 6th April 1997, and]
- (b) where a transfer payment has been made (other than a payment made in accordance with regulation 10 of the Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996<sup>(7)</sup> (transfer payments in occupational and personal pension schemes in respect of section 5(2B) rights)) to such a scheme, whether before or after the second abolition date<sup>(8)</sup>, any rights arising under the scheme as a consequence of that payment which are derived directly or indirectly from—
  - (i) such rights as are referred to in paragraph (a) under [<sup>F3</sup>another salary related scheme], or
  - (ii) protected rights under another occupational pension scheme or under a personal pension scheme attributable to payments or contributions in respect of employment on or after the principal appointed day where that transfer payment was made before the first abolition date<sup>(9)</sup>;

“trustees” in relation to a scheme which is not set up or established under a trust, means the managers or administrators of the scheme.

(2) For the purposes of these Regulations, 2 people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead 2 people of the opposite sex.

(3) For the purposes of these Regulations—

- (a) any person, government department or public authority who, under or by virtue of Part 1 of the Contributions and Benefits Act is, or is to be treated as, the secondary Class 1 contributor, is to be treated as the employer of the earner in respect of whom the Class 1 contributions are payable;
- (b) without prejudice to sub-paragraph (a), there is to be treated as the employer of a self-employed earner to whom a scheme that was a salary related contracted-out scheme applies any person (other than the self-employed earner), government department or public authority who makes or is liable to make payments towards the resources of the scheme in respect of the self-employed earner (either under actual or contingent legal obligation or in the exercise of power conferred, or duty imposed, on a Minister of the Crown, government department or any other person, being a power or duty which extends to the disbursement or allocation of public money).

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(6) 1992 c. 7

(7) S.R. 1996 No. 618; regulation 10 was substituted by regulation 7(4) of S.R. 2012 No. 120 and is amended by regulation 22(3) of these Regulations

(8) See section 3A of the Pension Schemes (Northern Ireland) Act 1993 as inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(9) See section 3A of the Pension Schemes (Northern Ireland) Act 1993 as inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(4) Subject to paragraphs (5) and (6), the Interpretation Act (Northern Ireland) 1954(10) shall apply to these Regulations as it applies to an Act of the Assembly.

(5) Without prejudice to any other method of service authorised under section 24 of the Interpretation Act (Northern Ireland) 1954, the requirement to send any document under these Regulations may be met by sending it by ordinary post.

(6) For the purposes of these Regulations and notwithstanding section 39(2) of the Interpretation Act (Northern Ireland) 1954, where a period of time is expressed to begin on, or to be reckoned from, a particular day, that day shall be included in the period.

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#### **Textual Amendments**

- F1** Words in [reg. 2](#) inserted (6.4.2017) by [The Occupational Pension Schemes and Social Security \(Schemes that were Contracted-out and Graduated Retirement Benefit\) \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2017 \(S.R. 2017/57\)](#), regs. 1(1), **4(2)**
- F2** Words in [reg. 2\(1\)](#) substituted (6.4.2018) by [The Contracting-out \(Transfer and Transfer Payment\) \(Amendment\) Regulations \(Northern Ireland\) 2018 \(S.R. 2018/51\)](#), regs. 1(1), **3(a)**
- F3** Words in [reg. 2\(1\)](#) substituted (6.4.2018) by [The Contracting-out \(Transfer and Transfer Payment\) \(Amendment\) Regulations \(Northern Ireland\) 2018 \(S.R. 2018/51\)](#), regs. 1(1), **3(b)**
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#### **Commencement Information**

- I2** [Reg. 2](#) in operation at 6.4.2016, see [reg. 1\(a\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016, PART 1.