
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 158

The Pensions (2015 Act) (Abolition of Contracting-out for Salary Related Pension Schemes) (Consequential Amendments and Savings) Order (Northern Ireland) 2016

PART 2

Amendments coming into operation on 6th April 2016

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations

2.—(1) The Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991⁽¹⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 12 (transfer of member's accrued rights without consent)—

(a) for paragraph (2)(b)(ii)⁽²⁾ substitute—

“(ii) the employers are companies or partnerships bearing a relationship to each other in one of the ways described in paragraph (2A).”;

(b) after paragraph (2) insert—

“(2A) The relationships between the employers referred to in paragraph (2)(b)(ii) are—

(a) the employers are members of a group of companies consisting of a holding company and one or more subsidiaries within the meaning of section 1159(1) of the Companies Act 2006⁽³⁾;

(b) the employers are—

(i) an employer who is the principal employer for the purposes of the scheme in accordance with the scheme rules, or who is the employer who has power to act on behalf of all employers in the scheme in relation to the scheme rules, and

(ii) an employer subject to the rules of the scheme, or

(c) the employers are partnerships having at least half of their partners in common.”.

(3) In regulation 24 (schemes funded by level annual premiums) after paragraph (3)⁽⁴⁾ insert—

(1) [S.R. 1991 No. 37](#); relevant amending Regulations are [S.R. 1992 No. 304](#), [S.R. 1996 No. 620](#) and [S.R. 2013 No. 72](#)

(2) Paragraph (2) was substituted by regulation 35 of [S.R. 1992 No. 304](#) and sub-paragraph (b)(ii) was amended by regulation 2(7) (a) of [S.R. 1996 No. 620](#) and regulation 2(4) of [S.R. 2013 No. 72](#)

(3) 2006 c. 46

(4) Paragraph (3) was amended by regulation 2(14) of [S.R. 1996 No. 620](#)

“(3A) For the purposes of paragraph (3)(a), any alteration of the scheme which arises solely from the abolition of contracting-out for salary related schemes under the Pensions Act (Northern Ireland) 2015(5) does not constitute a material alteration.”.

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

3. In regulation 1(2) (interpretation) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(6) in the definition of “section 5(2B) rights”(7)—

- (a) in paragraph (a) for “contracted-out by virtue of section 5(2B) of the Act” substitute “that was a salary related contracted-out scheme(8)”;
- (b) in paragraph (b)—
 - (i) after “has been made” insert “(other than a payment made in accordance with regulation 10 of the Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996(9) (transfer payments to occupational and personal pension schemes in respect of section 5(2B) rights))”;
 - (ii) after “such a scheme,” insert “whether before or after the second abolition date(10),”;
- (c) in paragraph (b)(i) for “contracted-out by virtue of section 5(2B) of the Act” substitute “that was a salary related contracted-out scheme”.

Amendment of the Occupational Pension Schemes (Deficiency on Winding Up, etc.) Regulations

4. In regulation 10(2) of the Occupational Pension Schemes (Deficiency on Winding Up, etc.) Regulations (Northern Ireland) 1996(11) (disapplication of Article 75)—

- (a) after the definition of “approved scheme” insert—

““contracted-out” is to be construed in accordance with section 3B(2)(12) of the Pension Schemes Act (meaning of “contracted-out scheme” and “appropriate scheme” etc);”;
- (b) in the definition of “relevant lump sum retirement benefits scheme”, in paragraph (b) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”;
- (c) after the definition of “relevant statutory scheme” insert—

““the second abolition date” has the meaning given in section 176(1) of the Pension Schemes Act(13);”.

(5) See Schedule 13 to the Pensions Act (Northern Ireland) 2015

(6) [S.R. 1996 No. 493](#); relevant amending Regulations are [S.R. 1997 No. 160](#), [S.R. 1999 No. 486](#) and [S.R. 2012 No. 124](#)

(7) The definition of “section 5(2B) rights” was substituted by paragraph 5(2) of the Schedule to [S.R. 1997 No. 160](#) and amended by regulation 4(2)(b) of [S.R. 1999 No. 486](#) and Article 12(2)(b) of [S.R. 2012 No. 124](#)

(8) See section 3B of the Pension Schemes (Northern Ireland) Act 1993 (c. 49) as inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(9) [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 [S.R. 2016 No. 107](#)

(10) 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

(11) [S.R. 1996 No. 585](#) to which there are amendments not relevant to this Order

(12) Section 3B was inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(13) The definition of “the second abolition date” was inserted by paragraph 42(2) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

Amendment of the Contracting-out (Transfer and Transfer Payment) Regulations

5.—(1) The Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996⁽¹⁴⁾ are amended in accordance with paragraphs (2) to (11).

(2) In regulation 1(2) (interpretation)—

(a) in the definition of “connected employer transfer” and “connected employer transfer payment”⁽¹⁵⁾—

(i) omit “and in this definition “salary related contracted-out scheme” includes a scheme which was formerly a salary related contracted-out scheme”;

(ii) before “salary related contracted-out scheme”, in each of the remaining places where it occurs, insert “scheme that was a”;

(b) in the definition of “overseas scheme”⁽¹⁶⁾—

(i) before “ salary-related contracted-out scheme” insert “scheme that was a”;

(ii) omit “nor one in respect of which section 49 (supervision: former contracted-out schemes) applies by virtue of section 48(1) (supervision of schemes which have ceased to be certified)”;

(c) in the definition of “the principal appointed day”, for “3(2B)” substitute “176(1)⁽¹⁷⁾”;

(d) in the opening words omit the definition of “salary related contracted-out scheme⁽¹⁸⁾”;

(e) for the definition of “section 5(2B) rights”⁽¹⁹⁾ substitute—

““section 5(2B) rights” has the meaning given in regulation 2(1) of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016⁽²⁰⁾”.

(3) In regulation 3 (transfers of guaranteed minimum pensions to salary related contracted-out schemes)—

(a) in the heading, before “salary related” insert “schemes that were”;

(b) in the opening words before “salary related” insert “scheme that was a”;

(c) in paragraph (c) omit “in the case of a transfer of the accrued rights of an earner who is not in employment which is contracted-out by reference to the receiving scheme,”.

(4) In regulation 5⁽²¹⁾ (transfer payments in respect of guaranteed minimum pensions to occupational and personal pension schemes) omit “a salary related contracted-out scheme,”.

(5) In regulation 7(1)(a) and (b)⁽²²⁾ (transfers of liability in respect of section 5(2B) rights – general)—

(a) after “from a” insert “scheme that was a”;

(b) omit “(or a scheme which was formerly a salary related contracted-out scheme)”.

⁽¹⁴⁾ [S.R. 1996 No. 618](#); relevant amending provisions are [S.R. 1997 No. 160](#), [S.R. 1999 No. 486](#), [S.R. 2007 Nos. 185 and 457](#) and [S.R. 2012 Nos. 120 and 124](#)

⁽¹⁵⁾ The definition of “connected employer transfer” and “connected employer transfer payment” was substituted by regulation 4(2) of [S.R. 2013 No. 72](#)

⁽¹⁶⁾ The definition of “overseas scheme” was substituted by regulation 6 of [S.R. 2007 No. 185](#) and amended by regulation 8(b) of [S.R. 2007 No. 457](#)

⁽¹⁷⁾ The definition of “the principal appointed day” in section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 was substituted by paragraph 42(9) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽¹⁸⁾ *See* sections 3B and 176(1) of the Pension Schemes (Northern Ireland) Act 1993 as inserted and amended respectively by paragraphs 6 and 42(2) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽¹⁹⁾ The definition of “section 5(2B) rights” was substituted by paragraph 10(2)(b) of the Schedule to [S.R. 1997 No. 160](#) and amended by regulation 8 of [S.R. 1999 No. 486](#) and Article 13(2)(b) of [S.R. 2012 No. 124](#)

⁽²⁰⁾ [S.R. 2016 No. 107](#)

⁽²¹⁾ Regulation 5 was substituted by regulation 7(3) of [S.R. 2012 No. 120](#)

⁽²²⁾ Regulation 7(1) was amended by paragraph 10(4) of the Schedule to [S.R. 1997 No. 160](#)

(6) In regulation 8 (transfer payments to salary related contracted-out schemes in respect of section 5(2B) rights)—

- (a) in the heading, before “salary related” insert “schemes that were”;
- (b) in the opening words for “salary related contracted-out scheme” substitute “scheme that was a salary related contracted-out scheme which was contracted-out by virtue of section 5(2B)”;
- (c) in paragraph (c)(23) for the words from “which is contracted-out” to the end of that paragraph substitute “which was contracted-out in relation to the receiving scheme on or after the principal appointed day.”.

(7) In regulation 12 (modifications of Part III of the 1993 Act on transfers of, and transfer payments in respect of, guaranteed minimum pensions from occupational pension schemes)—

- (a) before “salary related contracted-out scheme” insert “scheme that was a”;
- (b) subject to Article 6(1), omit paragraph (a);
- (c) subject to Article 6(1), in paragraph (b) for “any other” substitute “a”.

(8) In regulation 13 (modifications of Part III of the 1993 Act on transfers from policies of insurance or annuity contracts)—

- (a) before “salary related contracted-out scheme” insert “scheme that was a”;
- (b) subject to Article 6(2), omit paragraph (a);
- (c) subject to Article 6(2), in paragraph (b) omit the words from the beginning to “to the receiving scheme.”.

(9) Omit regulation 13A(24) (modification of section 8C where transfer payments are made to salary related contracted-out schemes).

(10) In Schedule 1 (further conditions for transfers of guaranteed minimum pensions)—

- (a) for the heading to Part I substitute “Further Conditions for Transfer to a Scheme that was a Salary Related Contracted-out Scheme of Accrued Rights to Guaranteed Minimum Pensions”;
- (b) in paragraph 2, omit sub-paragraph (a) and the “but” immediately following it;
- (c) for the heading to Part II substitute “Further Conditions for Transfer from an Appropriate Policy to a Scheme that was a Salary Related Contracted-out Scheme of Accrued Rights to Guaranteed Minimum Pensions”.

(11) In Schedule 2 (modifications of Part III of the 1993 Act)—

- (a) in paragraphs 1 and 6(25) in the definition of “guaranteed minimum pension” for “by an occupational pension scheme” substitute “by a scheme that was a salary related contracted-out scheme”;
- (b) in paragraph 2 for “is contracted-out” substitute “was contracted-out”;
- (c) subject to Article 6(1) and (2), omit paragraph 2.

Saving of the Contracting-out (Transfer and Transfer Payment) Regulations

6.—(1) Regulation 12(a) and (b) of, and paragraph 2 of Schedule 2 to, the Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996 (modifications of Part III of the 1993 Act) continue to have effect as if the amendments made by Article 5(7)(b) and (c) and (11)

(23) Regulation 8(c) was amended by paragraph 10(5) of the Schedule to [S.R. 1997 No. 160](#)

(24) Regulation 13A was inserted by paragraph 10(6) of the Schedule to [S.R. 1997 No. 160](#) and amended by Article 13(3) of [S.R. 2012 No. 124](#)

(25) Paragraphs 1 and 6 were substituted by paragraph 10(7) of the Schedule to [S.R. 1997 No. 160](#)

(c) had not been made, in relation to a transfer of accrued rights to guaranteed minimum pensions of an earner who was in employment which was contracted-out by reference to the receiving scheme, where that transfer occurred before the second abolition date.

(2) Regulation 13(a) and (b) of, and paragraph 2 of Schedule 2 to, the Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996 continue to have effect as if the amendments made by Article 5(8)(b) and (c) and (11)(c) had not been made, in relation to a transfer of accrued rights to guaranteed minimum pensions from an appropriate policy where the earner was in employment which was contracted-out by reference to the receiving scheme and the transfer occurred before the second abolition date.

(3) For the purposes of this Article—

“accrued rights” has the meaning given in section 16(6) of the Pension Schemes Act⁽²⁶⁾ (transfer of accrued rights);

“appropriate policy” means a policy of insurance or an annuity contract as described in section 15(4)⁽²⁷⁾ of the Pension Schemes Act (discharge of liability where guaranteed minimum pensions are secured by insurance policies or annuity contracts);

“employment which was contracted-out” is to be construed in accordance with section 4(1)⁽²⁸⁾ of the Pension Schemes Act (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”);

“guaranteed minimum pension” has the meaning given in section 4(2)⁽²⁹⁾ of the Pension Schemes Act;

“the second abolition date” has the meaning given in section 176(1)⁽³⁰⁾ of the Pension Schemes Act.

Amendment of the Occupational Pension Schemes (Transfer Values) Regulations

7. For regulation 13(a)(ii) of the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996⁽³¹⁾ (extension of time limits for payment of cash equivalents) substitute—

“(ii) the scheme has ceased to be a contracted-out scheme in the 12 month period ending on the date of the application (whether by virtue of the abolition of contracting-out for salary related schemes under the Pensions Act (Northern Ireland) 2015 or otherwise);”.

Amendment of the Occupational Pension Schemes (Winding Up) Regulations

8.—(1) The Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996⁽³²⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 8 (requirements to be satisfied by transferee schemes, annuities, etc.)—

(a) in paragraph (5) before “contracted-out scheme” insert “scheme that was a”;

(b) for paragraph (7)(a)⁽³³⁾ substitute—

⁽²⁶⁾ Section 16(6) was amended by paragraph 7 of Schedule 1 to [S.R. 2005 No. 433](#)

⁽²⁷⁾ Section 15(4) was amended by article 129(2) of [S.I. 2001/3649](#) and regulation 2(3) of [S.R. 2007 No. 457](#)

⁽²⁸⁾ Section 4(1) was substituted by paragraph 7(2) of Schedule 13 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.))

⁽²⁹⁾ Section 4(2) was amended by paragraph 7(4) of Schedule 13 to the Pensions Act (Northern Ireland) 2015 and paragraph 2 of Schedule 1 to [S.R. 2005 No. 433](#)

⁽³⁰⁾ The definition of “the second abolition date” was inserted by paragraph 42(2) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽³¹⁾ [S.R. 1996 No. 619](#) to which there are amendments not relevant to this Order

⁽³²⁾ [S.R. 1996 No. 621](#); relevant amending Regulations are [S.R. 2000 No. 335](#), [S.R. 2005 No. 171](#) and [S.R. 2009 No. 115](#)

⁽³³⁾ Paragraph (7) was added by regulation 11 of [S.R. 2005 No. 171](#) and amended by regulation 7 of [S.R. 2009 No. 115](#)

- “(a) regulation 9 or 16 of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016 (payment of a lump sum instead of a pension);”.

(3) In regulation 10(3) (disapplication of Article 38) in the definition of “relevant lump sum retirement benefits scheme” in paragraph (b) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”.

Amendment of the Occupational Pension Schemes (Indexation) Regulations

9. In regulation 1(2) (interpretation) of the Occupational Pension Schemes (Indexation) Regulations (Northern Ireland) 1997⁽³⁴⁾—

- (a) omit the definition of “abolition date”⁽³⁵⁾;
- (b) after the definition of “appointed day” insert—
““the first abolition date” has the meaning given in section 176(1)⁽³⁶⁾ of the Act;”;
- (c) in the definition of “protected rights”⁽³⁷⁾ before “abolition date” insert “first”;
- (d) for the definition of “section 5(2B) rights”⁽³⁸⁾ substitute—
““section 5(2B) rights” has the meaning given in regulation 2(1) of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016;”.

Amendment of the Social Security (Contracting-out and Qualifying Earnings Factor) Regulations

10.—(1) The Social Security (Contracting-out and Qualifying Earnings Factor) Regulations (Northern Ireland) 1997⁽³⁹⁾ are amended in accordance with paragraph (2).

(2) In regulation 2(2) (modification of the application of section 44(5) of the Contributions and Benefits Act)—

- (a) for “a tax week is” substitute “a tax week was”;
- (b) after “section 37”, in both places where it occurs, insert “(as it had effect before the second abolition date)”.

Amendment of the Occupational Pension Schemes (Discharge of Liability) Regulations

11.—(1) The Occupational Pension Schemes (Discharge of Liability) Regulations (Northern Ireland) 1997⁽⁴⁰⁾ are amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation) in the definition of “relevant scheme” for “section 8C(2)” substitute “section 33A⁽⁴¹⁾”.

(3) In regulation 8(b) (prohibition or restriction of the discharge of liability to provide pensions under a relevant scheme: exceptions) for the words from “or Part V” to the end substitute “, regulation 45 or 46 (as it had effect at the time of approval of arrangements for the scheme ceasing to

⁽³⁴⁾ [S.R. 1997 No. 8](#); relevant amending provisions are [S.R. 2005 No. 170](#) and [S.R. 2012 No. 124](#)

⁽³⁵⁾ The definition of “abolition date” was inserted by Article 16(a) of [S.R. 2012 No. 124](#)

⁽³⁶⁾ The definition of “the first abolition date” was inserted by paragraph 42(2) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽³⁷⁾ The definition of “protected rights” was inserted by Article 16(b) of [S.R. 2012 No. 124](#)

⁽³⁸⁾ The definition of “section 5(2B) rights” was inserted by regulation 3(b) of [S.R. 2005 No. 170](#)

⁽³⁹⁾ [S.R. 1997 No. 31](#)

⁽⁴⁰⁾ [S.R. 1997 No. 159](#) to which there are amendments not relevant to this Order

⁽⁴¹⁾ Section 33A was inserted by paragraph 25 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

be contracted-out) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996⁽⁴²⁾, or regulation 6, 8 or 11 of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016 apply”.

(4) In regulation 9(3) (circumstances in which liability to provide pensions under a relevant scheme may be discharged), for “is to cease” substitute “has ceased”.

(5) In regulation 11(3)(e)(i) (conditions on which liability to provide pensions under a relevant scheme may be discharged) for “section 8C(1) (transfer, commutation, etc.)” substitute “section 33A(1) (transfer of liabilities etc.: schemes contracted-out after 6 April 1997)”.

Amendment of the Pensions (1995 Order) (Commencement No. 8) Order

12. In Article 4 of the Pensions (1995 Order) (Commencement No. 8) Order (Northern Ireland) 1997⁽⁴³⁾ (termination of contracted-out or appropriate scheme status and state scheme premiums) omit paragraph (1).

Amendment of the Occupational Pension Schemes (Contracting-out) (Amount Required for Restoring State Scheme Rights and Miscellaneous Amendment) Regulations

13.—(1) The Occupational Pension Schemes (Contracting-out) (Amount Required for Restoring State Scheme Rights and Miscellaneous Amendment) Regulations (Northern Ireland) 1998⁽⁴⁴⁾ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) for the definition of “section 5(2B) rights” substitute—

““section 5(2B) rights” has the meaning given in regulation 2(1) of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016;”.

(3) In regulation 2 (determination of the amount required for restoring State scheme rights) for “contracted-out occupational pension scheme which is being wound up” substitute “scheme which was a contracted-out occupational pension scheme and which started to wind up before the second abolition date⁽⁴⁵⁾”.

(4) In regulation 3(3)(a) and (b)⁽⁴⁶⁾ (method of calculation where no election to pay a contributions equivalent premium may be made) for “the scheme being such a scheme” substitute “the scheme having been such a scheme”.

Amendment of the Occupational Pension Schemes (Validation of Rule Alterations) Regulations

14.—(1) The Occupational Pension Schemes (Validation of Rule Alterations) Regulations (Northern Ireland) 1998⁽⁴⁷⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) omit the definition of “contracted-out scheme”.

(3) In regulation 2 (validation of rule alterations made before 6th April 1997)—

(a) in paragraph (1)(a) for “contracted-out scheme” substitute “scheme, which was at the time of the alteration a contracted-out scheme,”;

⁽⁴²⁾ [S.R. 1996 No. 493](#). Regulation 45 was amended by regulation 3(3) of [S.R. 1997 No. 162](#), paragraph 15 of Schedule 2 to [S.R. 2005 No. 433](#), regulation 6(15) of [S.R. 2012 No. 120](#) and Article 12(9) of [S.R. 2012 No. 124](#). Regulation 46 was amended by regulation 3(4) of [S.R. 1997 No. 162](#) and Article 12(10) of [S.R. 2012 No. 124](#).

⁽⁴³⁾ [S.R. 1997 No. 192 \(C. 10\)](#)

⁽⁴⁴⁾ [S.R. 1998 No. 208](#); relevant amending provisions are [S.I. 2005/891](#)

⁽⁴⁵⁾ 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

⁽⁴⁶⁾ Regulation 3(3) was inserted by regulation 3(4) of [S.I. 2005/891](#)

⁽⁴⁷⁾ [S.R. 1998 No. 267](#); relevant amending provisions are Article 3(2) of, and Schedule 2 to, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#))

- (b) in paragraph (2) for “a contracted-out” substitute “such a”.

Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations

15. For the heading immediately before paragraph 6 of Schedule 1 to the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999⁽⁴⁸⁾ (decisions against which no appeal lies) substitute “Schemes that were contracted-out pension schemes”.

Amendment of the Pension Sharing (Implementation and Discharge of Liability) Regulations

16.—(1) The Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000⁽⁴⁹⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation)—

(a) after the definition of “base rate” insert—

““contracted-out” is to be construed in accordance with section 3B(2)⁽⁵⁰⁾ (meaning of “contracted-out scheme and “appropriate scheme” etc);”;

(b) for the definition of “section 5(2B) rights” substitute—

““section 5(2B) rights” has the meaning given in regulation 2(1) of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016;”.

(3) In regulation 3(a) (circumstances in which an application for an extension of the implementation period may be made) for sub-paragraph (ii) substitute—

“(ii) the scheme has ceased to be a contracted-out scheme in the 12 month period ending on the date of the application (whether by virtue of the abolition of contracting-out for salary related schemes under the Pensions Act (Northern Ireland) 2015 or otherwise);”.

Amendment of the Pension Sharing (Pension Credit Benefit) Regulations

17.—(1) The Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000⁽⁵¹⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) omit the definition of “salary related contracted-out scheme”.

(3) In regulation 26(a) (extension of time limits for payment of cash equivalents) for sub-paragraph (ii) substitute—

“(ii) the scheme has ceased to be a contracted-out scheme in the 12-month period ending on the date of the application (whether by virtue of the abolition of contracting-out for salary related schemes under the Pensions Act (Northern Ireland) 2015 or otherwise);”.

Amendment of the Social Security (Contracting-out and Qualifying Earnings Factor and Revision of Relevant Pensions) Regulations

18. In regulation 2(2) of the Social Security (Contracting-out and Qualifying Earnings Factor and Revision of Relevant Pensions) Regulations (Northern Ireland) 2000⁽⁵²⁾ (modification or the application of section 44(5A) of the 1992 Act)—

⁽⁴⁸⁾ S.R. 1999 No. 162

⁽⁴⁹⁾ S.R. 2000 No. 145 to which there are amendments not relevant to this Order

⁽⁵⁰⁾ Section 3B was inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽⁵¹⁾ S.R. 2000 No. 146 to which there are amendments not relevant to this Order

⁽⁵²⁾ S.R. 2000 No. 360

- (a) for “is reduced”, in both places where it occurs, substitute “was reduced”;
- (b) after “section 37”, in both places where it occurs, insert “(as it then had effect)”.

Amendment of the Additional Pension and Social Security Pensions (Home Responsibilities) (Amendment) Regulations

19.—(1) The Additional Pension and Social Security Pensions (Home Responsibilities) (Amendment) Regulations (Northern Ireland) 2001⁽⁵³⁾ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation)—

- (a) after the definition of “the 1994 Regulations” insert—

““appropriate personal pension scheme” means an appropriate scheme within the meaning of section 3B(6) of the Pensions Act;”;

- (b) for the definition of “contributions equivalent premium” substitute—

““contributions equivalent premium” has the meaning given in section 176(1)⁽⁵⁴⁾ of the Pensions Act;”;

- (c) after the definition of “contributions equivalent premium” insert—

““money purchase contracted-out scheme” has the meaning given in section 3B(5) of the Pensions Act;”;

- (d) after the definition of “non-contracted-out employment” insert—

““salary related contracted-out scheme” has the meaning given in section 3B(4) of the Pensions Act;”.

(3) Omit regulation 1(3).

(4) In regulation 2(a) (calculation of additional pension where contributions equivalent premium paid or treated as paid) after “regulations made thereunder” insert “(as they then had effect)”.

Amendment of the Transfer of Employment (Pension Protection) Regulations

20. In regulation 2(1) of the Transfer of Employment (Pension Protection) Regulations (Northern Ireland) 2005⁽⁵⁵⁾ (requirements where the transferee’s pension scheme is not a money purchase scheme) for “235(2)(c)(ii)” substitute “235(2)(c)”.

Amendment of the Pension Protection Fund (Entry Rules) Regulations

21. In regulation 2 of the Pension Protection Fund (Entry Rules) Regulations (Northern Ireland) 2005⁽⁵⁶⁾ (schemes which are not eligible schemes)—

- (a) in paragraph (1)(g)(ii) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”;

- (b) after paragraph (8)⁽⁵⁷⁾ add—

“(9) In this regulation—

“contracted-out” is to be construed in accordance with section 3B(2) of the Pension Schemes Act;

⁽⁵³⁾ [S.R. 2001 No. 440](#) to which there are amendments not relevant to this Order

⁽⁵⁴⁾ The definition of “contributions equivalent premium” was amended by paragraph 66 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#)) and paragraph 42(6) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽⁵⁵⁾ [S.R. 2005 No. 94](#); the heading to regulation 2 was amended by regulation 4(3) of [S.R. 2014 No. 93](#)

⁽⁵⁶⁾ [S.R. 2005 No. 126](#); relevant amending Regulations are [S.R. 2005 No. 364](#)

⁽⁵⁷⁾ Paragraph (8) was added by regulation 2(3)(d) of [S.R. 2005 No. 364](#)

“the second abolition date” has the meaning given in section 176(1) of the Pension Schemes Act.”.

Amendment of the Occupational Pension Schemes (Employer Debt) Regulations

22. In regulation 4 of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005(**58**) (schemes to which Article 75 does not apply)—

- (a) in paragraph (1)(f)(ii) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”;
- (b) after paragraph (2) add—
 - “(3) In this regulation—
 - “contracted-out” is to be construed in accordance with section 3B(2) of the Pension Schemes Act;
 - “the second abolition date” has the meaning given in section 176(1) of the Pension Schemes Act.”.

Amendment of the Occupational Pension Schemes (Winding up, etc.) Regulations

23. In regulation 3 of the Occupational Pension Schemes (Winding up, etc.) Regulations (Northern Ireland) 2005(**59**) (schemes to which Article 73 of the 1995 Order does not apply)—

- (a) in paragraph (1)(f)(ii) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”;
- (b) after paragraph (2) add—
 - “(3) In this regulation—
 - “contracted-out” is to be construed in accordance with section 3B(2) of the Pension Schemes Act;
 - “the second abolition date” has the meaning given in section 176(1) of the Pension Schemes Act.”.

Amendment of the Pensions Regulator (Contribution Notices and Restoration Orders) Regulations

24. In regulation 2 of the Pensions Regulator (Contribution Notices and Restoration Orders) Regulations (Northern Ireland) 2005(**60**) (prescribed schemes)—

- (a) the provisions of the regulation shall become paragraph (1) of the regulation;
- (b) in paragraph (1) in sub-paragraph (g)(ii) for “is not contracted-out” substitute “was not contracted-out at any time before the second abolition date”;
- (c) after paragraph (1) add—
 - “(2) In this regulation—
 - “contracted-out” is to be construed in accordance with section 3B(2) of the Pension Schemes Act;
 - “the second abolition date” has the meaning given in section 176(1) of the Pension Schemes Act.”.

(58) [S.R. 2005 No. 168](#) to which there are amendments not relevant to this Order

(59) [S.R. 2005 No. 171](#) to which there are amendments not relevant to this Order

(60) [S.R. 2005 No. 173](#) to which there are amendments not relevant to this Order

Amendment of the Occupational Pension Schemes (Cross-border Activities) Regulations

25. In paragraph 5 of Schedule 2 to the Occupational Pension Schemes (Cross-border Activities) Regulations (Northern Ireland) 2005⁽⁶¹⁾ (modifications of pensions legislation, and relevant legal requirements for the purposes of Article 269) in Table 4—

- (a) omit the entry relating to “Sections 5 and 6”;
- (b) for the entry relating to “Sections 8A to 8D” substitute—

“Section 8E ⁽⁶²⁾	Former salary related contracted-out schemes to comply with GMP requirements”;
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- (c) in the entry relating to “Sections 46 and 47” for “Sections 46 and 47” substitute “Section 47”.

Amendment of the Employers’ Duties (Registration and Compliance) Regulations

26.—(1) The Employers’ Duties (Registration and Compliance) Regulations (Northern Ireland) 2010⁽⁶³⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 6(1) (records: employers) omit sub-paragraph (c).

(3) In regulation 8 (period of preservation of records) after paragraph (2) add—

“(3) Where a certificate issued in respect of a jobholder under section 3(1) of the Pension Schemes Act was required to be kept under regulation 6(1)(c) (as it had effect before 6th April 2016), that certificate must be preserved until 5th April 2022.”.

⁽⁶¹⁾ S.R. 2005 No. 581

⁽⁶²⁾ Section 8E is inserted by paragraph 13(1) of Schedule 13 to the Pensions Act (Northern Ireland) 2015

⁽⁶³⁾ S.R. 2010 No. 186 to which there are amendments not relevant to this Order