

2016 No. 162

PENSIONS

**The Pensions (2015 Act) (Contributions Equivalent Premium)
(Consequential Provision) and (Savings) (Amendment) Order
(Northern Ireland) 2016**

Made - - - - *15th March 2016*

Coming into operation - *6th April 2016*

The Department for Social Development makes the following Order in exercise of the powers conferred by sections 50, 51(6) and 53(5) of the Pensions Act (Northern Ireland) 2015(a).

Citation and commencement

1. This Order may be cited as the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 and shall come into operation on 6th April 2016.

Interpretation

2. In this Order—

“the Board” means the Board of the Pension Protection Fund;

“contracted-out employment” has the meaning given by section 4(b) of the Pension Schemes Act (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”);

“contracted-out occupational pension scheme” is a scheme which satisfied the requirements in section 3B(c) of the Pension Schemes Act (meaning of “contracted-out scheme” and “appropriate scheme” etc.);

“guaranteed minimum pension” has the meaning given by section 4 of the Pension Schemes Act;

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

“National Insurance Fund” has the meaning given in section 176(1) of the Pension Schemes Act;

“normal pension age” has the meaning given in section 175 of the Pension Schemes Act;

(a) 2015 c. 5 (N.I.)

(b) Section 4 was amended by paragraph 16 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)), paragraph 37 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), paragraphs 3 and 46 of Schedule 4 to the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)), paragraph 8 of Schedule 7 to the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)) and paragraph 2 of Schedule 1 to S.R. 2005 No. 433 and is amended by paragraphs 2 and 7 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

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

“pensionable age” has the meaning given in section 176(1)(a) of the Pension Schemes Act;

“relevant person” means—

- (a) in a case where a transfer has been made in relation to the scheme under Article 145 of the 2005 Order (effect of Board assuming responsibility for a scheme), the Board, and
- (b) in all other cases, the trustees or managers of the scheme;

“the second abolition date” has the meaning given in section 3A(b) of the Pension Schemes Act.

Payment of contributions equivalent premium in respect of earners in formerly contracted out schemes

3.—(1) Where a scheme ceases to be a contracted-out occupational pension scheme on the second abolition date, the relevant person may, upon the occurrence of a relevant event, elect to pay a premium in respect of a relevant member and must do so if paragraph (6) applies.

(2) A premium paid under paragraph (1) is to be known as a “contributions equivalent premium”.

(3) A “relevant member” is a member who—

- (a) was serving in contracted-out employment by reference to the scheme immediately prior to the second abolition date, and
- (b) at the date of the relevant event, has served for less than 2 years in that employment.

(4) A “relevant event” is an event which—

- (a) occurs before the member attains the scheme’s normal pension age or (if earlier) the end of the tax year preceding that in which the earner attains pensionable age, and
- (b) is of a description listed in paragraph (5).

(5) For the purposes of paragraph (4), a relevant event occurs when—

- (a) the member’s service in the employment ceases otherwise than on the member’s death;
- (b) the member ceases to be a member of the scheme otherwise than on the member’s death;
- (c) the member’s service in the employment ceases on the member’s death and the member dies leaving a widow, widower or surviving civil partner, or
- (d) the scheme begins to be wound up.

(6) This paragraph applies if—

- (a) at the date of the relevant event, the member has no accrued right to any benefit under the scheme, and
- (b) none of paragraphs (7), (8) and (9) applies.

(7) This paragraph applies where—

- (a) the member’s service in the employment ceases on the member’s death, and
- (b) the member leaves a surviving spouse or civil partner who is not entitled to any of the following benefits—
 - (i) a widowed mother’s allowance under section 37(c) of the Contributions and Benefits Act;
 - (ii) a widow’s pension under section 38(d) of the Contributions and Benefits Act;

(a) The definition of “pensionable age” was substituted by paragraph 13 of Schedule 2 to the Pensions (Northern Ireland) Order 1995

(b) Section 3A is inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(c) Section 37 was amended by paragraph 72 of Schedule 24, and Schedule 30, to the Civil Partnership Act 2004 (c. 33), paragraph 28 Schedule 1 to the Child Benefit Act 2005 (c. 6) and section 46 of the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.))

(d) Section 38 was amended by paragraph 73 of Schedule 24, and Schedule 30, to the Civil Partnership Act 2004

- (iii) a widowed parent's allowance under section 39A(a) of the Contributions and Benefits Act;
- (iv) a bereavement allowance under section 39B(b) of the Contributions and Benefits Act (bereavement allowance where no dependent children), or
- (v) a bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015.

(8) This paragraph applies where the member is a woman who has made, or is treated as having made, an election under regulations made under section 19(4)(c) of the Contributions and Benefits Act (general power to regulate liability for contributions), which has not been revoked, that her liability in respect of primary Class 1 contributions shall be at a reduced rate.

(9) This paragraph applies where, on the termination of pensionable service, the member elects to acquire a right to a cash transfer sum in accordance with section 97AB(1)(a)(d) of the Pension Schemes Act (right to cash transfer sum and contribution refund).

Supplementary provision about contributions equivalent premiums paid under Article 3

4.—(1) A contributions equivalent premium payable under Article 3 shall be paid by the relevant person to HMRC on or before whichever is the later of—

- (a) the day which falls 6 months after—
 - (i) the date the assessment period (construed in accordance with Article 116 of the 2005 Order) ended, where the relevant person is the Board, or
 - (ii) the day on which the relevant event occurred, in all other cases, and
- (b) the day which falls one month after the day on which HMRC send to the relevant person a notice certifying the amount of the contributions equivalent premium payable.

(2) Where the amount of the contributions equivalent premium does not exceed £17, the relevant person is not liable to pay it, but it is to be treated as paid for the purposes of sections 44A(2)(e) (additional pension and other benefits) and 56(f) (effect of payment of premiums on rights) of the Pension Schemes Act.

(3) Any liability for a contributions equivalent premium is a liability to make payment out of the resources of the scheme or, where the relevant person is the Board, the Pension Protection Fund as specified in section 173(1) of the Pensions Act 2004(g).

(4) HMRC are to refund a contributions equivalent premium if—

- (a) the premium was paid in error;
- (b) they are satisfied that a transfer of the member's accrued rights is to be made in accordance with regulations made under section 16(h) (transfer of accrued rights) or section 33A(i) (transfer of liabilities etc.: schemes contracted-out on or after 6 April 1997) of the Pension Schemes Act, or

(a) Section 39A was inserted by Article 52(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) and amended by paragraph 74 of Schedule 24, and Schedule 30, to the Civil Partnership Act 2004, paragraph 29 Schedule 1 to the Child Benefit Act 2005 and section 47 of the Welfare Reform Act (Northern Ireland) 2007

(b) Section 39B was inserted by Article 52(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 and amended by paragraph 75 of Schedule 24, and Schedule 30, to the Civil Partnership Act 2004

(c) Section 19(4) was amended by paragraph 24(4) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19)

(d) Section 97AB was inserted by Article 241 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))

(e) Section 44A was inserted by Article 137(1) of the Pensions (Northern Ireland) Order 1995

(f) Section 56 was amended by paragraph 46 of Schedule 5 to the Pensions (Northern Ireland) Order 1995 and paragraph 17 of Schedule 1 to S.R. 2005 No. 433 and is repealed by paragraph 37 of Schedule 13 to the Pensions Act (Northern Ireland) 2015, but saved for certain purposes (*see* S.R. 2016 No. 106 as amended by Article 5 of this Order)

(g) 2004 c. 35; section 173(1) was amended by paragraph 4 of Schedule 10 to the Pensions Act 2008 (c. 30)

(h) Section 16 was amended by paragraph 2(1) of Schedule 5 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)), paragraph 7 of Schedule 1 to S.R. 2005 No. 433 and Article 31(2) of S.R. 2012 No. 124 and is amended by paragraph 18 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

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

- (c) the scheme is one under which a member may qualify for benefits by virtue of service either in employed earner's employment or as a self-employed earner (within the meaning of section 2(a) of the Contributions and Benefits Act (categories of earners)) or both, and HMRC are satisfied that the member in respect of whom the contributions equivalent premium was paid has completed a period of membership of the scheme as a self-employed earner which, when aggregated with service in employed earner's employment, amounts to not less than 2 years.

(5) Where a contributions equivalent premium is refunded under paragraph (4), the member's accrued rights under the scheme, which were extinguished by payment of the premium(b), are to be restored.

(6) A refund under this Article is only to be made if an application is made in writing in such form as HMRC may reasonably require for that purpose, or by means of an electronic communication in such form as HMRC may approve.

(7) In paragraph (4)(a), "error" means an error which—

- (a) was made at the time of payment, and
- (b) relates to some present or past matter.

(8) Where—

- (a) an earner has been employed concurrently in 2 or more contracted-out employments, on the termination of one or more of which a contributions equivalent premium has been paid, and
- (b) the aggregate amount of any such payments has the effect that the National Insurance Fund has gained, by reference to any employment in respect of which such a payment has been made, a greater amount than it would have gained from Class 1 contributions under the Contributions and Benefits Act if those employments had not been contracted-out,

there is to be paid out of the National Insurance Fund to the earner (or to the earner's estate) an amount which bears the same proportion to the amount of the excess as the reduction under section 37(1A)(c) of the Pension Schemes Act (reduced rates of Class 1 contributions) (as it had effect immediately before the second abolition date) in the normal percentage of primary Class 1 contributions bears to the total reduction under section 37(1A) and (1B)(d) of the Pension Schemes Act in the total normal percentage of Class 1 contributions.

(9) HMRC are also to refund a contributions equivalent premium if they are satisfied that—

- (a) where it was paid in the circumstances mentioned in Article 3(5)(a), (b) or (d), the relevant member has died, without leaving a widow, widower or surviving civil partner, on or before the later of the days mentioned in paragraph (1)(a) and (b), or
- (b) where it was paid in the circumstances mentioned in Article 3(5)(c), there are no accrued rights to guaranteed minimum pensions or section 5(2B) rights under the scheme in question in respect of the widow, widower or surviving civil partner in question.

(10) In paragraph (9), "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(e).

(a) Section 2 was amended by paragraph 10 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 192 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), section 15(2) of the National Insurance Contributions Act 2014 (c. 7) and section 6(5) of the National Insurance Contributions Act 2015 (c. 5)

(b) Under section 56 of the Pension Schemes (Northern Ireland) Act 1993 (as modified by Article 2(5F) of S.R. 2016 No. 106, as amended by Article 5 of this Order), payment of a contributions equivalent premium extinguishes the earner's (or the earner's survivor's) accrued rights to any guaranteed minimum pension or pension under the scheme attributable to the amount of the premium

(c) Section 37(1A) was substituted by paragraph 6(3) of Schedule 10 to the Welfare Reform and Pensions Act 1999 and amended by paragraph 41 of Schedule 1 to the National Insurance Contributions Act 2002 and Article 5(2) of S.I. 2011/1036 and section 37 is repealed by paragraph 29 of Schedule 13 to the Pensions Act (Northern Ireland) 2015, but saved for certain purposes (see S.R. 2016 No. [] as amended by Article 5 of this Order)

(d) Subsection (1B) was substituted by paragraph 6(3) of Schedule 10 to the Welfare Reform and Pensions Act 1999 and amended by Article 5(3) of S.I. 2011/1036

(e) S.R. 2016 No. 107

Amendment of the Pensions (2015 Act) (Savings) Order

5.—(1) The Pensions (2015 Act) (Savings) Order (Northern Ireland) 2016(a) is amended in accordance with paragraphs (2) and (3).

(2) In Article 1(2) (expiry) for “and (5)” substitute “, (5) and (7A)”.

(3) In Article 2 (savings)—

- (a) in paragraph (1) omit “, 37”;
- (b) in paragraph (2) omit sub-paragraph (h);
- (c) in paragraph (6) after “employment ended” omit “on or”;
- (d) after paragraph (7) insert—

“(7A) Sections 51 to 64(b) of the Pension Schemes Act (state scheme premiums) continue to have effect as if they had not been repealed by paragraph 37 of Schedule 13 to the Act (abolition of contracting-out for salary related schemes) for the purposes of allowing action to be taken by HMRC and the trustees or managers of a scheme in relation to the payment of a contributions equivalent premium in respect of an earner to whom section 51(2)(a) to (c) applied before the second abolition date.

(7B) Sections 52 to 64 of the Pension Schemes Act additionally continue to have effect as if they had not been repealed by paragraph 37 of Schedule 13 to the Act in so far as necessary for the purposes of Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 with the modifications specified in paragraphs (7C) to (7F).

(7C) In section 52 (provisions supplementary to section 51)—

- (a) omit subsection (2);
- (b) in subsection (4)(c) for the words following paragraph (b) substitute—

“the earner’s length of service in employment for the purposes of Article 3(3)(b) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 shall include any period of linked qualifying service which was contracted-out employment by reference to the other scheme.”;

- (c) in subsection (6)(d) for “section 51(2A)” substitute “Article 3(5) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;

(a) S.R. 2016 No. 106

(b) Section 51 was amended by Article 138(1) of, and paragraph 42 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995, paragraph 63 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraph 7(2) of Schedule 2 to the Welfare Reform and Pensions Act 1999, paragraph 26 of Schedule 4 to the Pensions Act (Northern Ireland) 2008 and paragraph 3 of Schedule 1 to S.I. 2005/3029. Section 52 was amended by paragraph 43 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 64 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, Part 3(11) of Schedule 9 to the Child Support, Pensions and Social Security Act 2000 (c. 19), paragraph 7 of Schedule 10 to the Pensions (Northern Ireland) Order 2005 and paragraph 52 of Schedule 4 to the Pension Schemes Act 2015 (c. 8). Section 53 was amended by paragraph 65 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999. Section 54 was amended by paragraph 44 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 6(1) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000. Section 55 was repealed by paragraph 45 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Section 56 was amended by paragraph 46 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 17 of Schedule 1 to S.R. 2005 No. 433. Section 57 was amended by paragraph 47 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 66 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraph 6(2) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000 and paragraph 8 of Schedule 10 to the Pensions (Northern Ireland) Order 2005. Section 58 was amended by paragraph 48 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Section 59 was amended by paragraph 49 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 67 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and paragraph 6(3) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000. Sections 60 to 62 were repealed by paragraph 50 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Sections 63 and 64 were amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraphs 68 and 69 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

(c) Subsection (4) was amended by paragraph 7 of Schedule 10 to the Pensions (Northern Ireland) Order 2005

(d) Subsection (6) was substituted by paragraph 43(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995

- (d) in subsection (8)(a)—
 - (i) for “section 51” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;
 - (ii) for “sections 51 to 64” substitute “sections 52 to 64”;
 - (e) in subsection (9)(b) for “section 51” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.
- (7D) In section 53 (elections to pay contributions equivalent premiums)—
- (a) for subsection (1) substitute—

“(1) Where the relevant person is required to make a contributions equivalent premium or elects to do so under Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016, the relevant person must notify HMRC in writing in such form as HMRC may reasonably require for the purpose of identifying the earner to whom the election relates.

(1A) Such notification must be given—

 - (a) where the circumstances specified in Article 3(5)(d) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 apply, within the period of two years starting with the date the scheme began to be wound up; or
 - (b) where the circumstances specified in Article 3(5)(a), (b) or (c) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 apply, within the period beginning one month before, and ending 6 months after, the date on which the earner’s service in employment in relation to the scheme or membership of the scheme ceased.

(1B) In this section the “relevant person” means—

 - (a) in a case where a transfer has been made in relation to the scheme under Article 145 of the Pensions (Northern Ireland) Order 2005(c) (effect of Board assuming responsibility for a scheme), the Board of the Pension Protection Fund (as defined in that Order); and
 - (b) in all other cases, the trustees or managers of the scheme.”;
 - (b) in subsection (2) for “prescribed person” substitute “relevant person”;
 - (c) omit subsection (4)(d).
- (7E) In section 54(7)(e) (amount of premiums payable under section 51) for “section 51(2)” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.
- (7F) In section 56 (effect of payment of premiums on rights)—
- (a) in subsection (4)(f) for “section 51(2A)(a) and (b), (d) and (e)” substitute “Article 3(5)(a), (b) and (d) of the Pensions (2015 Act) (Contributions Equivalent

(a) Subsection (8) was added by paragraph 7(3) of Schedule 10 to the Pensions (Northern Ireland) Order 2005
 (b) Subsection (9) was added by paragraph 7(3) of Schedule 10 to the Pensions (Northern Ireland) Order 2005
 (c) S.I. 2005/255 (N.I. 1)
 (d) Subsection (4) was amended by paragraph 65 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999
 (e) Section 54 was amended by paragraph 44 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 6(1) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000
 (f) Subsection (4) was amended by paragraph 46(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995

Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;

- (b) in subsection (5)(a) for “section 51(2A)(c)” substitute “Article 3(5)(c) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.”.

Sealed with the Official Seal of the Department for Social Development on 15th March 2016

(L.S.)

Anne McCleary
A senior officer of the Department for Social Development

(a) Subsection (5) was amended by paragraph 46(c) of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 17 of Schedule 1 to S.R. 2005 No. 433

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the payment of contributions equivalent premiums (“CEP”) following the ending of contracting-out.

The Pensions Act (Northern Ireland) 2015 creates a new state pension for people reaching pensionable age after 5th April 2016. The new state pension replaces the current state pension which has two components – the basic state pension and the additional state pension. Prior to 6th April 2016 members of occupational pension schemes could be contracted-out of the additional state pension.

Under section 51 of the Pension Schemes (Northern Ireland) Act 1993 (c. 49) (“the 1993 Act”), a member who had been contracted out of the additional state pension could be bought back into the additional state pension via payment of a CEP if they had less than 2 years’ pensionable service when they died or left the scheme or when the scheme wound up or ceased to be contracted-out. Subject to certain exceptions, schemes were required to pay the CEP in respect of such members if they had no accrued rights in the scheme at that point.

Article 3 makes provision in relation to the payment of CEPs in respect of those members who are in contracted-out employment immediately before the ending of contracting-out on 6th April 2016. Under Article 3, CEPs may be paid if the scheme subsequently begins to be wound up or if the member dies or leaves the scheme prior to completing 2 years’ service. CEPs are required to be paid in these circumstances if the member has no accrued rights in the scheme at that point.

Article 4 makes supplementary provision in relation to practical aspects of CEP payments made under Article 3, such as timing for notification and payment and refunds. These mirror provisions made for CEP payments which arise under section 51 of the 1993 Act.

Article 5 amends the Pensions (2015 Act) (Savings) Order (Northern Ireland) 2016, making clear that sections 51 to 64 of the 1993 Act are saved insofar as necessary for action to be taken in relation to the payment of a CEP where the criteria for payment were satisfied before the ending of contracting out. Sections 52 to 64 are additionally saved with modifications for the purposes of CEPs which are payable as a result of Article 3 of this Order.

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