Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XII N.I.

SUPPLEMENTARY PROVISIONS

Interpretation

173 Managers of schemes. N.I.

The Department may by regulations [F1provide—

(a) who is to be treated as a manager of an occupational pension scheme for any o f the purposes of the provisions of this Act (except Chapter II of Part VII or section 153), the Social Security Acts (Northern Ireland) 1975 to 1991, F2. . . Part VI of the M1Social Security Administration (Northern Ireland) Act 1992 F3[F4. . . F5. . . [F6, Article 27D of the Matrimonial Causes (Northern Ireland) Order 1978 [F7Part IV or V of the Welfare Reform and Pensions (Northern Ireland) Order 1999 F8...]]]

[F9or

(b) who is be treated as a trustee of a scheme for the purposes of Chapter I of Part IV, Chapter I of Part IVA, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections 149(2), 154(1) to (5), 158, 159 and 171 [F10or articles 22 [F11to 26] of the Pensions (Northern Ireland) Order 1995.]]]

Textual Amendments

F1 Words in s. 173 substituted (22.11.2000) for words and s. 173(a) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. I para. 7(a)** (with s. 66(6)); S.R. 2000/374, art. 2(a), **Sch. Pt. I**

F2 Word in s. 173 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 35, **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**

Changes to legislation: *Pension Schemes (Northern Ireland) Act 1993, Part XII is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

F3 Words in s. 173 repealed (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, 76, Sch. 9 para. 29(2), **Sch. 10 Pt. III**; S.R. 2000/133, art. 2(3), **Sch. Pt. IV**

F4 Words in s. 173 inserted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 119, **Sch. 1 para. 35** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**

F5 Words in s. 173(a) repealed (1.4.2002) by Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4), s. 67, **Sch. 9 Pt. III(2)** (with s. 66(6)); S.R. 2002/68 {art. 2(1)(d)}

F6 Words in s. 173 inserted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 29(3)**; S.R. 2000/133, art. 2(3), **Sch. Pt. IV**

F7 Words in s. 173(a) substituted (12.2.2001 for specified purposes, otherwise*prosp.*) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. I para. 15** (with s. 66(6)); S.R. 2000/374, **art. 2(e)** (art. 2(e)(ii) was omitted by virtue of S.R. 2001/141, **art. 3**)

F8 Words in s. 173(a) omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 41**

F9 S. 173(b) and word immediately preceding it inserted (22.11.2000) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. I para. 7(b)** (with s. 66(6)); S.R. 2000/374, art. 2(a), **Sch. Pt. I**

F10 Words in s. 173(b) added (1.4.2002) by Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4), s. 43(5) (with s. 66(6)); S.R. 2002/68, **art. 2(1)(a)**

F11 Words in s. 173(b) substituted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 24**; S.R. 2006/95, art. 2(c), Sch. Pt. 3

Marginal Citations

M1 1992 c. 8.

174 Linked qualifying service. N.I.

(1) Subject to subsections (2) to (4), for the purposes of this Act any period of an earner's service in an employment is linked qualifying service in relation to a later period of service (whether in the same or another employment) if—

(a) under **[**[F12]**[**[F13]Chapter 1 or 2 of Part 4ZA**]** or under the rules of a scheme**]** applying to him in the earlier period of service—

[[F14](i) there was made a transfer of his rights (including any transfer credits allowed) under that scheme, or a transfer payment in respect of those rights, to, or to the trustees or managers of, another scheme applying to him in the later period of service;**]**

(ii) those rights were secured by a policy of insurance or an annuity contract and were subsequently transferred to another scheme applying to him in the later period of service; **[**[F15]or**]**

[[F16](iii) a cash equivalent (within the meaning of **[**[F17]Chapter 1 of Part 4ZA**]**) or cash transfer sum (within the meaning of **[**[F18]Chapter 2**]** of that Part) was paid in respect of him to the trustees or managers of another scheme applying to him in the later period of service; and**]**

(b) in consequence of the transfer of his accrued rights to the second scheme, **[**[F19]or the payment to the trustees or managers of that scheme,**]** there are (or were) allowed to him transfer credits under the rules of that other scheme.

(2) For any service to be taken into account as linked qualifying service, it must be actual service and no regard shall be had to any scheme rule which provides for service to be treated for any purposes of benefit or otherwise as longer or shorter than it actually was.

(3) Only so much of the earlier period as is a period of service in respect of which there accrued under the first scheme any of the rights transferred to the second scheme shall be linked qualifying service in relation to the later period of service.

(4) For the purposes of Chapter I of Part IV, as respects any case where the rules of the scheme provide—

(a) that an earner is not entitled to become a member unless he satisfies specified conditions, but

(b) that, if he becomes a member, rights are to accrue to him in respect of periods of service before he satisfied any such conditions,

regulations may provide for any such periods to be treated, in such cases and to such extent as may be prescribed, as linked qualifying service with later periods of service.

Textual Amendments

F12 Words in s. 174(1)(a) substituted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 25(2)(a)**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

F13 Words in s. 174(1)(a) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), **Sch. 4 para. 72(a)** (with s. 87)

F14 S. 174(1)(a)(i) substituted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 25(2)(b)**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

F15 Word in s. 174(1)(a)(ii) substituted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 25(2)(c)**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

F16 S. 174(1)(a)(iii) added (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 25(2)(d)**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

F17 Words in s. 174(1)(a)(iii) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), **Sch. 4 para. 72(b)(i)** (with s. 87)

F18 Words in s. 174(1)(a)(iii) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), **Sch. 4 para. 72(b)(ii)** (with s. 87)

F19 Words in s. 174(1)(b) inserted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 25(3)**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

Modifications etc. (not altering text)

C1 S. 174 modified (27.4.2005) by The Occupational and Personal Pension Schemes (Pension Liberation) Regulations (Northern Ireland) 2005 (S.R. 2005/193), regs. 1(1), **2(7)**, (8)

175 Normal pension age. N.I.

(1) In this Act "normal pension age", in relation to a scheme and a member's pensionable service under it, means—

(a) in a case where the scheme provides for the member only a guaranteed minimum pension, the earliest age at which the member is entitled to receive the guaranteed minimum pension on retirement from any employment to which the scheme applies; and

(b) in any other case, the earliest age at which the member is entitled to receive benefits (other than a guaranteed minimum pension) on his retirement from such employment.

(2) For the purposes of subsection (1) any scheme rule making special provision as to early retirement on grounds of ill-health or otherwise is to be disregarded.

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[F20 175A Insurer and long-term insurance business N.I.

(1) In this Act "insurer" means—

(a) a person who has permission under [F21 Part 4A] of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance, F22...

F22 (b) . . . . . .

(2) In this Act "long term insurance business" means business which consists of the effecting or carrying out of contracts of long-term insurance.

(3) This section must be read with—

(a) section 22 of the Financial Services and Markets Act 2000;

(b) any relevant order under that section; and

(c) Schedule 2 to that Act.]

Textual Amendments

F20 S. 175A inserted (1.12.2001) by S.I. 2001/3649, **arts. 1**, 137(1)

F21 Words in s. 175A(1)(a) substituted (1.3.2017) by The Bank of England and Financial Services (Consequential Amendments) Regulations 2017 (S.I. 2017/80), reg. 1, **Sch. para. 9(c)**

F22 S. 175A(1)(b) and word omitted (31.12.2020) by virtue of The Occupational and Personal Pension Schemes (Amendment etc.) (Northern Ireland) (EU Exit) Regulations 2019 (S.I. 2019/193), regs. 1, **2(7)**; 2020 c. 1, **Sch. 5 para. 1(1)**

176 General interpretation. N.I.

(1) In this Act—

F23 ...

F24 ...

"age", in relation to any person, shall be construed so that—

(a) he is over or under a particular age if he has or, as the case may be, has not attained that age;

(b) he is between two particular ages if he has attained the first but not the second;

[F25 "appropriate scheme" and "appropriate scheme certificate" are to be construed in accordance with [F26 section 3B];]

"the Assembly" means the Northern Ireland Assembly;

F27 ...

"Category A retirement pension" and "Category B retirement pension" mean the retirement pensions of those descriptions payable under Part II of the M2 Social Security Contributions and Benefits (Northern Ireland) Act 1992;

[F28 "civil recovery order" means an order under section 266 of the Proceeds of Crime Act 2002 or an order under section 276 imposing the requirement mentioned in section 277(3).]

[F29 "collective money purchase benefit" has the meaning given by section 52 of the Pension Schemes Act 2021;]

"contract of service" has the same meaning as in section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"contracted-out employment" shall be construed in accordance with section 4;

F30 ...

"contracting-out certificate" and references to a contracted-out scheme and to contracting-out shall be construed in accordance with **[**[F31]section 3B**]**;

"contributions equivalent premium" **[**[F32]means a premium that was paid under**]** section **[**[F33]51(2)**]**;

"the Department" means the Department of Health and Social Services for Northern Ireland;

"the Department of Finance and Personnel" means the Department of Finance and Personnel in Northern Ireland;

"earner" and "earnings" shall be construed in accordance with **[**[F34]section 4(1B) of this Act and**]** sections 3, 4 and 112 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"earnings factors" shall be construed in accordance with sections 22 and 23 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

[F35]…

[F35]…

[[F36]"employed earner" and "self-employed earner" have the meanings given by section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;**]**

"employee" means a person gainfully employed in Northern Ireland either under a contract of service or in an office (including an elective office) with **[**[F37] earnings**]**;

"employer" means—

(a) in the case of an employed earner employed under a contract of service, his employer;

(b) in the case of an employed earner employed in an office with emoluments—

(i) such person as may be prescribed in relation to that office; or

(ii) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of the office;

"employment" includes any trade, business, profession, office or vocation and "employed" shall be construed accordingly except in the expression "employed earner";

[[F38]"Financial Services Compensation Scheme" means the Financial Services Compensation Scheme referred to in section 213(2) of the Financial Services and Markets Act 2000;**]**

[[F39]"the first abolition date" has the meaning given by section 3A;**]**

[F40]…

[F41]…

"government department" includes a department of the government of the United Kingdom;

"guaranteed minimum pension" has the meaning given in section 4(2);

[[F42]"HMRC" means the Commissioners for Her Majesty's Revenue and Customs;**]**

"independent trade union" has the meaning given in Article 2(2) of the [M3]Industrial Relations (Northern Ireland) Order 1992;

"industrial tribunal" means a tribunal established or having effect as if established under **[**[F43]Article 3 of the Industrial Tribunals (Northern Ireland) Order 1996**]**;

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"the Inland Revenue" means the Commissioners of Inland Revenue;

[F44]…

[F45]…

"linked qualifying service" has the meaning given in section 174;

"long-term benefit" has the meaning given in section 20(2) of the [M4]Social Security Contributions and Benefits (Northern Ireland) Act 1992;

"lower earnings limit" and "upper earnings limit" shall be construed in accordance with section 5 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and "current", in relation to those limits, means for the time being in force;

"minimum contributions" shall be construed in accordance with sections 39 to 41;

"minimum payment" has the meaning given in section 4(2);

"modifications" includes additions, omissions and amendments;

"money purchase benefits", in relation to a member of a personal or occupational pension scheme or the **[**[F46]widow, widower or surviving civil partner**]** of a member of such a scheme, **[**[F47]means—

(a) benefits**]** the rate or amount of which is calculated by reference to a payment or payments made by the member or by any other person in respect of the member and **[**[F48]which fall within section 176B**][**[F49], and

(b) collective money purchase benefits;**]**

[[F50]"money purchase contracted-out scheme" is to be construed in accordance with **[**[F51]section 3B**]**;**]**

[[F52]"money purchase scheme" means a pension scheme under which all the benefits that may be provided are money purchase benefits;**]**

"National Insurance Fund" means the Northern Ireland National Insurance Fund;

"normal pension age" has the meaning given in section 175;

"occupational pension scheme" has the meaning given in section 1;

[[F53]"overseas arrangement" means a scheme or arrangement which—

(a) has effect, or is capable of having effect, so as to provide benefits on termination of employment or on death or retirement to or in respect of earners;

(b) is administered wholly or primarily outside Northern Ireland;

(c) is not an appropriate scheme; and

(d) is not an occupational pension scheme;**]**

[[F54]"pension credit" means a credit under Article 26(1)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 or under section 29(1)(b) of the Welfare Reform and Pensions Act 1999;**]**

[[F55]"pension debit" means a debit under Article 26(1)(a) of the Welfare Reform and Pensions (Northern Ireland) Order 1999;**]**

[[F56]"pensionable age"—

(a) so far as any provisions (other than sections 42 to 44) relate to guaranteed minimum pensions, means the age of 65 in the case of a man and the age of 60 in the case of a woman, and

(b) in any other case, has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;**]**

(c) "pensionable service" has the meaning given in section 66(2);

[F57]…

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[F58] …

"personal pension scheme" has the meaning given in section 1;

"prescribe" means prescribe by regulations;

[F59] …

"the preservation requirements" has the meaning given in section 65(2);

"primary Class 1 contributions" and "secondary Class 1 contributions" have the same meanings as in section 6 of the [M5]Social Security Contributions and Benefits (Northern Ireland) Act 1992;

[[F60]"the principal appointed day" means 6 April 1997 (which is the day designated as the principal appointed day for the purposes of Part 4 of the Pensions (Northern Ireland) Order 1995);**]**

"protected rights" has the meaning given in section 6 **[**[F61], as it had effect immediately prior to the abolition date**]**;

"public service pension scheme" has the meaning given in section 1;

[F62] …

[F62] …

"regulations" means regulations made by the Department under this Act;

" the Regulatory Authority" **[**[F63]means the Pensions Regulator;

"resources", in relation to an occupational pension scheme, means the funds out of which the benefits provided by the scheme are payable from time to time, including the proceeds of any policy of insurance taken out, or annuity contract entered into, for the purposes of the scheme;

"rights", in relation to accrued rights (within the meaning of section 69 [F64]... or 174) or transfer credits, includes rights to benefit and also options to have benefits paid in a particular form or at a particular time;

[F65] …

[F66] …

[[F39]"salary related contracted-out scheme" is to be construed in accordance with section 3B;**]**

[[F39]"the second abolition date" has the meaning given by section 3A;**]**

"short service benefit" has the meaning given in section 67(2);

[F67] …

[F68] …

"tax week" means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in a leap year, the last two days) being treated accordingly as a separate tax week;

"tax year" means the 12 months beginning with 6th April in any year;

"transfer credits" means rights allowed to an earner under the rules of an occupational pension scheme by reference to **[**[F69]—

(a) a transfer to the scheme of, or transfer payment to the trustees or managers of the scheme in respect of, any of his rights (including transfer credits allowed) under another occupational pension scheme or a personal pension scheme, other than rights attributable (directly or indirectly) to a pension credit, or

(b) a cash transfer sum paid under **[**[F70]Chapter 2 of Part 4ZA**]** in respect of him, to the trustees or managers of the scheme;**]**

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[[F71]"the upper accrual point" has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;**]**

[F72]…

[F62]…

"week" means a period of seven days beginning with Sunday;

[[F73]"working life" , in relation to a person, means the period beginning with the tax year in which the person attains the age of 16 and ending with —

(a) the tax year before the one in which the person attains the age of 65 in the case of a man or 60 in the case of a woman, or

(b) if earlier, the tax year before the one in which the person dies.**]**

(2) References to employers in the provisions of this Act (other than sections 119 to 123, 153 **[**[F74]and 156**]** ("the excluded provisions")) are to be treated, in relation to persons within the application of an occupational pension scheme and qualifying or prospectively qualifying for its benefits, as including references to persons who in relation to them and their employment are treated by regulations as being employers for the purposes of those provisions.

(3) Subject to any such regulations, references to an employer in any of the provisions of this Act (other than the excluded provisions or [F75]... Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections [F76]... 149(2), 154(1) to (5), 158, 159 [F77]... and 171) shall, in relation to an earner employed in an office with emoluments, be construed as references to—

(a) such person as may be prescribed in relation to that office; or

(b) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of that office.

(4) Regulations may for any purpose of any provision of this Act (other than the excluded provisions or section [F78]... [F79]... [F80]... [F81]... 39, [F82]... 107, 156, 160 or 161) prescribe the persons who are to be regarded as members or prospective members of an occupational pension scheme and as to the times at which and the circumstances in which a person is to be treated as becoming, or as ceasing to be, a member or prospective member.

(5) In sections 161 and 162—

(a) references to the United Kingdom include references to the territorial waters of the United Kingdom; and

(b) references to Northern Ireland include references to the territorial waters of the United Kingdom adjacent to Northern Ireland.

(6) Any reference in section 180 or 181 to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed after this Act and directed to be construed as one with it; but this subsection applies only so far as a contrary intention is not expressed in the enactment so passed, and shall be without prejudice to the generality of any such direction.

(7) The [M6]Interpretation Act (Northern Ireland) 1954 shall apply to this Act—

(a) as it applies to a Measure of the Assembly;

(b) as if any reference in that Act to an enactment or an Act included a reference to this Act.

(8) For the purposes of Part III of the [M7]Northern Ireland Constitution Act 1973 (validity of Measures of the Assembly, including Orders in Council under the [M8]Northern Ireland

Act 1974), provisions of this Act which re-enact provisions of such an Order are to be treated as provisions of such an Order.**]**

Textual Amendments

F23 Definition of "accrued rights premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F24 Words in s. 176(1) omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(3)**

F25 Words in s. 176(1) substituted (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 34(2)(b)** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

F26 Words in s. 176(1) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(4)**

F27 Definition of "the Board" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F28 Words in s. 176(1) inserted (24.2.2003) by Proceeds of Crime Act 2002 (c. 29), s. 458(1), **Sch. 11 para. 23(6)**; S.I. 2003/120, art. 2, Sch. (with arts. 34) (as amended (20.2.2003) by S.I. 2003/333, **art. 14**)

F29 Words in s. 176(1) inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 4 para. 3(2)**; S.R. 2022/197, art. 3(a)

F30 Definition of "contracted-out protected rights premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F31 Words in s. 176(1) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(5)**

F32 Words in s. 176(1) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(6)**

F33 Words in the definition of "contributions equivalent premium" in s. 176(1) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 66(a)(ii)**; S.R. 1997/192, **art. 2(b)**

F34 Words in s. 176(1) inserted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(7)**

F35 Words in s. 176(1) omitted (31.12.2020) by virtue of The Occupational and Personal Pension Schemes (Amendment etc.) (Northern Ireland) (EU Exit) Regulations 2019 (S.I. 2019/193), regs. 1, **2(8)**; 2020 c. 1, **Sch. 5 para. 1(1)**

F36 S. 176(1): Definition of "employed earner" substituted (1.12.1999 for certain purposes and otherwise 25.4.2000) by S.I. 1999/3147 (N.I. 11), arts. 1(5)(a), 17, **Sch. 2 para. 2(b)** (with transitional provisions in art. 75(1)); S.R. 2000/133, art. 2(3), **Sch. Pt. II**

F37 Word in s. 176(1) substituted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), s. 15(4), **Sch. 2 para. 14**

F38 S. 176(1): Definition of "Financial Services Compensation Scheme" inserted (3.7.2002) by The Financial Services and Markets Act 2000 (Consequential Amendments) Order 2002 (S.I. 2002/1555) {art. 22}

F39 Words in s. 176(1) inserted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(2)**

F40 Words in s. 176(1) repealed (with effect in accordance with Sch. 10 Pt. 6 Note 1(b) of the amending Act) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)

F41 Definition of "equal access requirements" in s. 176(1) repealed (1.1.1996) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 36(a)(i), **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1995/477, art. 2(b), **Sch. Pt. II**

F42 Words in s. 176(1) inserted (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 34(2)(a)** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

F43 Words in the definition of "industrial tribunal" in s. 176(1) substituted (24.9.1996) by S.I. 1996/1921 (N.I. 18), arts. 1(2), 26, **Sch. 1 para. 10**

F44 S. 176(1): definition of "insurance company" repealed (1.12.2001) by S.I. 2001/3649, **arts. 1**, 137(2)

F45 Definition of "limited revaluation premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F46 Words in s. 176(1) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), **Sch. para. 19**

F47 Words in s. 176(1) substituted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 4 para. 3(3)(a)**; S.R. 2022/197, art. 3(a)

F48 Words in s. 176(1) substituted (retrospective to 1.1.1997) by Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)), **ss. 27(1)(5)**, 34(3); S.R. 2014/203, **art. 2**

F49 Words in s. 176(1) inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 4 para. 3(3)(b)**; S.R. 2022/197, art. 3(a)

F50 Words in s. 176(1) substituted (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 34(2)(d)** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

F51 Words in s. 176(1) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(8)**

F52 Definition of "money purchase scheme" in s. 176(1) substituted (19.12.1995) by S.I. 1995/3213 (N.I. 22), art. 165, **Sch. 4 para. 13(a)**; S.R. 1995/477, art. 2(a), **Sch. Pt. I**

F53 S. 176(1): Definition of "overseas arrangement" inserted (1.1.2001) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. I para. 2(3)** (with s. 66(6)); S.R. 2000/374, art. 2(c), **Sch. Pt. II**

F54 S. 176(1): Definition of "pension credit" inserted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 30(a)**; S.R. 2000/133, art. 2(3), **Sch. Pt. IV**

F55 S. 176(1): Definition of "pension debit" inserted (1.12.1999 for certain purposes and otherwise 1.12.2000) by S.I. 1999/3147 (N.I. 11), **arts. 1(5)(a)**, 29(5); S.R. 2000/133, art. 2(3), **Sch. Pt. IV**

F56 Definition of "pensionable age" in s. 176(1) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3)(a), 123, **Sch. 2 Pt. III para. 13**

F57 Definition of "pensioner's rights premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F58 Definition of "personal pension protected rights premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F59 S. 176(1): Definition of "the prescribed equivalent" repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch.13 Pt. VII**; S.I. 1999/3420, **art. 4(c)(e)**

F60 Words in s. 176(1) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 42(9)**

F61 Words in s. 176(1) inserted (6.4.2012) by The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), **4(24)(a)**

F62 Words in s. 176(1) repealed (6.4.2005 except for the definition of "voluntary contributions requirements", 6.4.2006 in so far as not already in force) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2005/166, art. 2(6), Sch. 1; S.R. 2006/95, art. 2(c), Sch. Pt. 3

F63 Words in s. 176(1) substituted (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), arts. 1(2), **6(2)(a)** (with art. 285(5)); S.R. 2005/48, art. 2(7), Sch. Pt. 7

F64 Word in the definition of "rights" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

F65 Words in s. 176(1) repealed (6.4.2009) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 2** (with s. 73); S.R. 2009/22, art. 2(2)(d)

F66 S. 176(1): Definition of "self-employed pension arrangement" ceased to have effect (1.12.1999 for certain purposes only) by S.I. 1999/3147 (N.I. 11), arts. 1(5)(a), 17, **Sch. 2 para. 2(2)(c)** (with transitional provisions in art. 75(1)) and repealed (25.4.2000) by S.I. 3147, art. 17, Sch. 10 Pt. I; S.R. 2000/133, art. 2(3), **Sch. Pt. II**

F67 Definition of "state scheme premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F68 Words in s. 176(1) omitted (6.4.2006) by virtue of The Taxation of Pension Schemes (Consequential Amendments) Order 2006 (S.I. 2006/745), arts. 1, **8(7)**

F69 Words in s. 176(1) substituted (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 10 para. 26**; S.R. 2005/543, art. 2(6), Sch. Pt. 6

F70 Words in s. 176(1) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), **Sch. 4 para. 73** (with s. 87)

F71 Words in s. 176(1) inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 1 para. 35**

F72 Definition of "transfer premium" in s. 176(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F73 Words in s. 176(1) substituted (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), arts. 1(2), **259** (with art. 285(5)); S.R. 2005/48, art. 2(7), Sch. Pt. 7

F74 Words in s. 176(2) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 119, **Sch. 1 para. 36(b)** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**

F75 Words in s. 176(3) repealed (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2005/166, art. 2(6), Sch. 1

F76 Words in s. 176(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 13(b), **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

F77 Words in s. 176(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 66(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F78 Word in s. 176(4) repealed (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2005/166, art. 2(6), Sch. 1

F79 Words in s. 176(4) omitted (6.4.2012) by virtue of The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), **4(24)(b)(i)**

F80 Words in s. 176(4) omitted (6.4.2015) by virtue of The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(d), **31(7)**

F81 Word in s. 176(4) omitted (6.4.2012) by virtue of The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), **4(24)(b)(ii)**

F82 Word in s. 176(4) omitted (6.4.2012) by virtue of Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 34(3)** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

Modifications etc. (not altering text)

C2 S. 176(1) modified by S.I. 1995/3213 (N.I. 22), **art. 67A(3)** (as substituted (1.11.2005 for specified purposes, 6.4.2006 in so far as not already in force) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **arts. 1(2)**, 239 (with art. 285(5)); S.R. 2005/411, art. 2(5), **Sch. Pt. 2**)

C3 S. 176(1) modified (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by S.I. 1995/3213 (N.I. 22), **art. 67A(3B)** (as inserted by Pension Schemes Act 2021 (c. 1), **ss. 75(6)**, 131(2)(a)(3)(a); S.R. 2022/197, **art. 3(a)**)

Marginal Citations

M2 1992 c. 7.

M3 S.I. 1992/807 (N.I. 5).

M4 1992 c. 7.

M5 1992 c. 7.

M6 1954 c. 33 (N.I.).

M7 1973 c. 36.

M8 1974 c. 28.

[F83]176A Interpretation of references to money purchase contracted-out schemes or appropriate schemes after abolition date N.I.

. . . . . .

Textual Amendments

F83 S. 176A repealed (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 43**

[[F84]176B Money purchase benefits: supplementary N.I.

(1) This section applies for the purposes of **[**[F85]paragraph (a) of the definition**]** of "money purchase benefits" in section 176(1).

(2) A benefit other than a pension in payment falls within this section if its rate or amount is calculated solely by reference to assets which (because of the nature of the calculation) must necessarily suffice for the purpose of its provision to or in respect of the member.

(3) A benefit which is a pension in payment falls within this section if—

(a) its provision to or in respect of the member is secured by an annuity contract or insurance policy made or taken out with an insurer, and

(b) at all times before coming into payment the pension was a benefit falling within this section by virtue of subsection (2).

(4) For the purposes of subsection (2) it is immaterial if the calculation of the rate or amount of the benefit includes deductions for administrative expenses or commission.

(5) In this section references to a pension do not include income withdrawal or dependants' income withdrawal (within the meaning of paragraphs 7 and 21 of Schedule 28 to the Finance Act 2004).**]**

Textual Amendments

F84 S. 176B inserted (retrospective to 1.1.1997) by Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)), **ss. 27(2)(5)**, 34(3); S.R. 2014/203, **art. 2**

F85 Words in s. 176B(1) substituted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 4 para. 4**; S.R. 2022/197, art. 3(a)

Subordinate legislation, etc.

177 Orders and regulations (general provisions). N.I.

(1) **[**[F86]Subject to subsection (7)**]** Any power under this Act to make regulations or orders (except a power of [F87]. . . the court to make orders [F88]. . .) and the powers to make rules under sections 145(2) and 148(1) shall be exercisable by statutory rule for the purposes of the [M9]Statutory Rules (Northern Ireland) Order 1979.

(2) Where a power conferred by this Act is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes.

(3) Any power to make regulations or an order for the purposes of any one provision of this Act shall be without prejudice to any power to make regulations or an order for the purposes of any other provision.

(4) Any power conferred by this Act to make regulations or an order shall include power to make such incidental, supplementary, consequential or transitional provision as appears to the authority making the regulations or order to be expedient for the purposes of the regulations or order.

(5) Subsection (4) has effect—

(a) in its application to regulations and orders made under the following provisions, namely Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections [F89]. . . 149(2), 154(1) to (5), 158, 159 [F90]. . . and 171, with the omission of the words "consequential or transitional"; and

(b) in its application to orders made under section 149(8), with the omission of the word "consequential".

(6) Any power conferred on the Department by this Act to make any regulations or order (except **[**[F91]regulations under section 109B or**]** an order under section 149(8)), where the power is not expressed to be exercisable with the consent of the Department of Finance and Personnel, shall if that Department so directs be exercisable only in conjunction with it.

(7) **[**[F92]Any power conferred on the Secretary of State to make regulations or orders (other than an order under section 162) is exercisable by statutory instrument, and subsections (2) to (4) and section 178(1) apply to regulations or orders made in exercise of any such power of the Secretary of State as they apply to regulations made by the Department.**]**

(8) **[**[F93]Any power**]** conferred on the Secretary of State [F94]. . . to make regulations **[**[F95]or orders**]** shall if the Treasury so direct be exercisable only in conjunction with them.

Textual Amendments

F86 Words in s. 177(1) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 75(2)**; S.R. 1999/149, art. 2(c), **Sch. 2**

F87 Words in s. 177(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 67(a), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F88 Words in s. 177(1) omitted (24.3.1999 for certain purposes and otherwise 1.4.1999) by virtue of S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 75(2)**; S.R. 1999/149, art. 2(c), **Sch. 2** and repealed (1.4.1999) by S.I. 1999/671, arts. 1(3), 24(3), **Sch. 9 Pt. I**; S.R. 1999/149, art. 2(c), **Sch. 2**

F89 Words in s. 177(5)(a) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

F90 Words in s. 177(5)(a) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 67(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F91 Words in s. 177(6) inserted (15.3.2022) by Financial Guidance and Claims Act 2018 (c. 10), **ss. 19(9)**, 37(2); S.R. 2022/107, art. 2(c)

F92 S. 177(7) substituted (*retrospective* to 1.4.1999) by 1999 c. 30, s. 81, **Sch. 11 para. 27(1)(2)**

F93 Words in s. 177(8) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 75(4)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**

F94 S. 177(8): Words omitted (24.3.1999 for certain purposes and otherwise 1.4.1999) by virtue of S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 75(4)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2** and words "under

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section 160" repealed (1.4.1999) by virtue of S.I. 1999/671, arts. 1(3), 24(3), **Sch. 9 Pt. I**; S.R. 1999/149, art. 2(c), **Sch. 2**

F95 Words in s. 177(8) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 75(4)(c)**; S.R. 1999/149, art. 2(c), **Sch. 2**

Modifications etc. (not altering text)

C4 S. 177(2)-(4)(6) extended (12.2.2001 for specified purposes, otherwise*prosp.*) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. II para. 15** (with s. 66(6)); S.R. 2000/374, **art. 2(e)** (and art. 2(e)(ii) was omitted by S.R. 2001/141, **art. 3**)

Marginal Citations

M9 S.I. 1979/1573 (N.I. 12).

178 Sub-delegation. N.I.

(1) Without prejudice to any specific provisions in this Act, a power conferred by this Act to make regulations or an order (other than regulations and orders made under Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections 132 to 134, 135(2) and (3), 136, 137, 138(1) to (4), 139, 149(2), 154(1) to (5), 158, 159 [F96]. . . and 171) includes power to provide for a person to exercise a discretion in dealing with any matter.

[F97](2) . . . . . .

(3) Regulations under sections [F98]... 59(2) **[**[F99]and 93(1) **[**[F100], 97AF(1)**]** and 97I**]** may provide that the values there mentioned shall be calculated and verified [F101]. . .—

(a) in such manner as may, in the particular case, be approved—

(i) by a prescribed person;

(ii) by a person with prescribed professional qualifications or experience; or

(iii) by a person approved by the Department; or

(b) in accordance with guidance prepared **[**[F102]and revised**]** by a prescribed body;

[F103]. . .

Textual Amendments

F96 Words in s. 178(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 68, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F97 S. 178(2) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 68, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

F98 Words in s. 178(3) omitted (6.4.2012) by virtue of The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), **4(25)**

F99 Words in s. 178(3) substituted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 31**; S.R. 2000/133, art. 2(3), **Sch. Pt. IV**

F100 Word in s. 178(3) inserted (15.2.2006 for specified purposes, 6.4.2006 in so far as not already in force) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), art. 1(2), **Sch. 10 para. 27**; S.R. 2005/543, art. 2(6), Sch. Pt. 6; S.R. 2006/45, art. 2(2)

F101 Words in s. 178(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 37(b), **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**

F102 Words in s. 178(3)(b) inserted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 165, **Sch. 4 para. 14**; S.R. 1997/192, **art. 2(b)**

F103 Words in s. 178(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 37(c), **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1997/192, **art. 2(b)**

[F104]179 N.I.

. . . . . .

Textual Amendments

F104 S. 179 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 69, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

180 Consultations about other regulations. N.I.

(1) The power of the Department to make regulations under section 158 shall be exercisable only after consultation with the **[**[F105]**[**[F106]appropriate regulator**]** or, if the matter concerns section 464 of the Income and Corporation Taxes Act 1988, the Commissioners of the Inland Revenue**]**

[[F107](1A) "The appropriate regulator" means—

(a) where the group insurance business to which the regulations relate consists only of activities which are PRA-regulated activities, the Prudential Regulation Authority,

(b) where the group insurance business to which the regulations relate consists partly of activities which are PRA-regulated activities and partly of other regulated activities, the Prudential Regulation Authority and the Financial Conduct Authority, or

(c) in any other case, the Financial Conduct Authority.

(1B) In subsection (1A) "regulated activities" and "PRA-regulated activities" have the same meaning as in the Financial Services and Markets Act 2000.**]**

[F108](2) . . . . . .

Textual Amendments

F105 Words in s. 180(1) substituted (1.12.2001) by S.I. 2001/3649, **arts. 1**, 138

F106 Words in s. 180(1) substituted (1.3.2017) by The Bank of England and Financial Services (Consequential Amendments) Regulations 2017 (S.I. 2017/80), reg. 1, **Sch. para. 9(d)(i)**

F107 S. 180(1A)(1B) inserted (1.3.2017) by The Bank of England and Financial Services (Consequential Amendments) Regulations 2017 (S.I. 2017/80), reg. 1, **Sch. para. 9(d)(ii)**

F108 S. 180(2) omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 44**

181 Assembly, etc. control of regulations and orders. N.I.

(1) The regulations and orders to which this subsection applies shall be laid before the Assembly after being made and shall take effect on such date as may be specified in the regulations or order, but shall (without prejudice to the validity of anything done

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thereunder or to the making of new regulations or a new order) cease to have effect upon the expiration of a period of six months from that date unless at some time before the expiration of that period the regulations have, or the order has, been approved by a resolution of the Assembly.

(2) Subsection (1) applies to regulations made by the Department under section **[**[F109]20B(5)**][**[F110], 95(2)(c), 95A(2)(b)**]**, 60(1) **[**[F111]or 164(2)**]** and to orders made by it under section 149(8) **[**[F112] and to regulations made by the Department of Finance and Personnel under section 93A(10)**]** .

(3) Subsection (1) does not apply to—

(a) regulations under any provision mentioned in subsection (2) which are to be made for the purpose of consolidating regulations thereby revoked;

(b) regulations which, in so far as they are made under any provision mentioned in subsection (2), only replace provisions of previous regulations with new provisions to the same effect.

(4) Subject to subsection (6), all regulations and orders made by the Department under this Act (other than regulations or orders to which subsection (1) applies and orders made under section 186) **[**[F113]and regulations made by the Department of Finance and Personnel under section 91 or 93B shall**]** be subject to negative resolution.

(5) This subsection applies to any regulations or order made under this Act which—

(a) but for subsection (6), would be subject to negative resolution, and

(b) are or is contained in a statutory rule which includes any regulations or order subject to the confirmatory procedure.

(6) Any regulations or order to which subsection (5) applies shall not be subject to negative resolution, but shall be subject to the confirmatory procedure.

(7) Subject to subsection (9), regulations made under this Act by the Secretary of State shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(8) This subsection applies to any regulations made under this Act which—

(a) but for subsection (9), would be subject to annulment in pursuance of a resolution of either House of Parliament, and

(b) are contained in an instrument which is subject to any requirement that a draft of the instrument be laid before and approved by a resolution of each House of Parliament.

(9) Any regulations to which subsection (8) applies shall not be subject as mentioned in subsection (8)(a), but shall be subject to the procedure described in subsection (8)(b).

[[F114](9A) A statutory instrument containing provision under section 38, 38B or 41A shall not be made unless a draft of the instrument has been laid before Parliament and approved by a resolution of each House of Parliament.**]**

(10) In this section "the confirmatory procedure" means the procedure described in subsection (1).

Textual Amendments

F109 Word in s. 181(2) inserted (3.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act (Northern Ireland) 2008 (c. 1), **ss. 12(12)**, 21(1); S.R. 2009/75, art. 2(a)(b)

F110 Words in s. 181(2) inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 6 para. 4**; S.R. 2022/197, art. 3(a)

F111 Words in s. 181(2) inserted (23.7.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 151(2)**; S.R. 1996/307, art. 2(a), **Sch. Pt. I**; S.R. 1997/192, **art. 2(b)**

F112 Words in s. 181(2) inserted (6.4.2015) by Pension Schemes Act 2015 (c. 8), **ss. 73(2)(a)**, 89(3)(b) (with s. 87)

F113 Words in s. 181(4) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), **ss. 73(2)(b)**, 89(3)(b) (with s. 87)

F114 S. 181(9A) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 76**; S.R. 1999/149, art. 2(c), **Sch. 2**

Supplemental provisions

182 Repeals. N.I.

(1) The enactments specified in Parts I and II of Schedule 4 are repealed to the extent specified in the third column.

(2) The subordinate legislation specified in Part III of that Schedule is revoked to the extent specified in the third column.

(3) The repeals and revocations have effect subject to any relevant savings in Schedule 5.

Commencement Information

I1 S. 182 partly in force; s. 182 not in force at Royal Assent, see s. 186(2)(3); s. 182(1) in force for specified purposes at 7.2.1994 by S.R. 1994/17, **art. 2**

183 Transitional provisions and savings. N.I.

(1) Schedule 5 (which makes transitional provision and contains savings in connection with the repeals and revocations made by this Act) shall have effect.

(2) Nothing in that Schedule affects the operation of section 28 of the [M10]Interpretation Act (Northern Ireland) 1954 (general savings implied on repeal).

Marginal Citations

M10 1954 c. 33 (N.I.).

184 Prospective and c183.onsequential amendments. N.I.

Schedule 6 (which re-enacts or makes consequential amendments of provisions which make prospective amendments of enactments including those repealed by this Act, so that the re-enacted or amended provisions prospectively amend this Act and other enactments) and Schedule 7 (which makes other consequential amendments) shall have effect, subject to any relevant transitional provisions in Schedule 5.

Changes to legislation: *Pension Schemes (Northern Ireland) Act 1993, Part XII is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Commencement Information

I2 S. 184 partly in force; s. 184 not in force at Royal Assent, see s. 186(2); s. 184 in force for specified purposes at 7.2.1994 by S.R. 1994/17, **art. 2**

185 Transitory modifications. N.I.

Schedule 8 (which makes transitory modifications of this Act pending the commencement of the provisions there mentioned) shall have effect.

186 Short title, commencement and extent. N.I.

(1) This Act may be cited as the Pension Schemes (Northern Ireland) Act 1993.

(2) Subject to the provisions of Schedule 8, this Act shall come into operation on such day as the Department may by order appoint.

(3) As respects the coming into operation of—

(a) Part II of Schedule 4 and section 182(1) so far as it relates to it; or

(b) Schedule 6 and section 184 so far as it relates to it,

an order under subsection (2) may appoint different days from the day appointed for the other provisions of this Act or different days for different purposes.

(4) Subject to subsection (5), this Act extends to Northern Ireland only.

(5) The amendments in Schedule 7 of provisions of the [M11]Income and Corporation Taxes Act 1988 and the [M12]Finance Act 1989 have the same extent as the provisions amended.

Subordinate Legislation Made

P1 S. 186(2)(3) power partly exercised: 7.2.1994 appointed for specified provisions by S.R. 1994/17, **art. 2**

Marginal Citations

M11 1988 c. 1.

M12 1989 c. 26.

Changes to legislation:
Pension Schemes (Northern Ireland) Act 1993, Part XII is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to :

- specified provision(s) amendment to savings in S.R. 2016/106 for effects of 2015 c. 5 (N.I.), Sch. 13 by S.R. 2016/162 art. 5
- specified provision(s) savings for effects of 2015 c. 5 (N.I.), Sch. 13 by S.R. 2016/106 art. 2

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to modify conferred by S.I. 2005/255 (N.I.) art. 281(3)(a)(i)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 21A inserted by 2008 c. 1 (N.I.) Sch. 4 para. 9 (This amendment not applied to legislation.gov.uk. Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 21A repealed by 2008 c. 13 (N.I.) s. 85(2)(b)Sch. 10 Pt. 3 (This amendment not applied to legislation.gov.uk. This amendment not applied to legislation.gov.uk. Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A inserted by 2008 c. 1 (N.I.) Sch. 4 para. 10 (This amendment not applied to legislation.gov.uk. Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A repealed by 2008 c. 13 (N.I.) s. 85(2)(b)Sch. 10 Pt. 3 (This amendment not applied to legislation.gov.uk. Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 42(1A)(1B) inserted by 2008 c. 13 (N.I.) s. 82(2)
- s. 42(1A) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 7
- s. 42A inserted by 2008 c. 13 (N.I.) s. 82(3)
- s. 42A repealed by 2015 c. 5 (N.I.) Sch. 12 para. 79
- s. 42A heading words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 8(b)
- s. 42A(1)(c) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 8(a)
- s. 67(1A) inserted by 2016 c. 1 (N.I.) s. 39(2)(b)
- s. 78A inserted by 2016 c. 1 (N.I.) Sch. 1 para. 2
- s. 79(1A)-(1AC) substituted for s. 79(1A) by 2016 c. 1 (N.I.) Sch. 1 para. 3
- s. 80-80F substituted for s. 80 by 2016 c. 1 (N.I.) Sch. 1 para. 4
- s. 81A inserted by 2016 c. 1 (N.I.) Sch. 1 para. 5
- s. 82A82B inserted by 2016 c. 1 (N.I.) Sch. 1 para. 6
- s. 90(2A)(a)(viii) inserted by 2015 c. 5 (N.I.) Sch. 17 para. 19(2)(a) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(a)(ix) inserted by 2015 c. 5 (N.I.) Sch. 18 para. 9(2)(a) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(b)(vi) inserted by 2015 c. 5 (N.I.) Sch. 17 para. 19(2)(b) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified

purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))

- s. 90(2A)(b)(vii) inserted by 2015 c. 5 (N.I.) Sch. 18 para. 9(2)(b) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 97AI(7)(a)(x) inserted by 2015 c. 5 (N.I.) Sch. 17 para. 19(4)(a)
- s. 97AI(7)(b)(viii) inserted by 2015 c. 5 (N.I.) Sch. 17 para. 19(4)(b)
- s. 109(4)(4A) substituted for s. 109(4) by 2016 c. 1 (N.I.) s. 38(5)
- s. 141(4)(5) added by S.I. 2005/255 (N.I.) art. 251
- s. 142(6A) inserted by S.I. 2005/255 (N.I.) Sch. 10 para. 19(b)
- s. 170A inserted by 2008 c. 13 (N.I.) Sch. 9 para. 1
- s. 172(2)(b)(ii)-(ix) substituted for s. 172(2)(b)(ii) by 2008 c. 1 (N.I.) Sch. 4 para. 33 (This amendment not applied to legislation.gov.uk. Sch. 4 para. 33 repealed immediately before the "abolition date" (see 2008 c. 1 (N.I.), s. 13) by S.R. 2012/124, art. 7(2))
- Sch. 2 para. A1 inserted by 2016 c. 1 (N.I.) Sch. 1 para. 8
- Sch. 2 para. 3A omitted by 2016 c. 1 (N.I.) Sch. 1 para. 9