
Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

Section 13.

ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

PART 1

AMENDMENTS HAVING EFFECT AS FROM ABOLITION DATE

The Pension Schemes (Northern Ireland) Act 1993 (c. 49)

- 1 The Pension Schemes Act has effect subject to the following amendments.
- 2.—(1) Section 3 (issue of contracting-out and appropriate scheme certificates) is amended as follows.
 - (2) For subsection (1) substitute—
 - “(1) Regulations shall provide for HMRC to issue certificates stating that the employment of an earner in employed earner's employment is contracted-out employment by reference to an occupational pension scheme.
 - (1A) In this Act such a certificate is referred to as “a contracting-out certificate”.”.
 - (3) Omit subsections (4) to (6) (provisions relating to appropriate scheme certificates in respect of personal pension schemes).
 - (4) In subsection (7) (no certificate to have effect from a date earlier than its issue) omit “or appropriate scheme certificate”.
 - (5) After that subsection add—
 - “(8) References in this Act to a contracting-out certificate, a contracted-out scheme and to contracting-out in a context relating to a money purchase contracted-out scheme are to be construed in accordance with section 176A.”.
 - (6) In the sidenote omit “and appropriate scheme”.
- 3.—(1) Section 4 (definitions of certain terms) is amended as follows.
 - (2) In subsection (1) (definition of “contracted-out employment”) for the words from “he is under pensionable age” to the end of paragraph (a) substitute “—

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Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

- (a) he is under pensionable age;
- (aa) his service in the employment is for the time being service which qualifies him for a pension provided by an occupational pension scheme contracted out by virtue of satisfying section 5(2) (in this Act referred to as “a salary related contracted-out scheme”);”.
- (3) After subsection (1) insert—
 - “(1A) In addition, in relation to any period before the abolition date, the employment of an earner in employed earner’s employment was “contracted-out employment” in relation to him during that period if—
 - (a) he was under pensionable age;
 - (b) his employer made minimum payments in respect of his employment to a money purchase contracted-out scheme, and
 - (c) there was in force a contracting-out certificate issued in accordance with this Chapter (as it then had effect) stating that the employment was contracted-out employment by reference to the scheme.”.
- (4) In subsection (2) for “for the purposes of section 38A” substitute “ for the tax year in which the week falls as specified in an order made under section 38B (as it had effect before the abolition date) ”.

4.—(1) Section 5 (general requirements for certification of schemes) is amended as follows.

- (2) In subsection (1) (requirements for occupational pension schemes) omit “or (3)”.
- (3) Omit subsections (3) and (5) (requirements for money purchase occupational pension schemes and personal pension schemes).
- (4) In subsection (6) (meaning of “relevant requirements”)—
 - (a) in paragraph (a) omit “or, as the case may be, appropriate”;
 - (b) in paragraph (b) omit “or, as the case may be, of being an appropriate scheme,”.

F15

Textual Amendments

F1 Sch. 4 para. 5 repealed (6.4.2012) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), [Sch. 10 Pt. 3](#); S.R. 2012/119, art. 2(c)

6 Omit section 8 (determination of basis on which scheme is contracted-out).

F27

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.
Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

Textual Amendments

F2 Sch. 4 para. 7 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

F38

Textual Amendments

F3 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 3**; S.R. 2012/119, art. 2(c)

F39

Textual Amendments

F3 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 3**; S.R. 2012/119, art. 2(c)

F310

Textual Amendments

F3 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 3**; S.R. 2012/119, art. 2(c)

11 Omit sections 24 to 25 (ways of giving effect to protected rights etc.).

F412

Textual Amendments

F4 Sch. 4 paras. 12-14 repealed (6.4.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 3**; S.R. 2012/119, art. 2(c)

F413

Textual Amendments

F4 Sch. 4 paras. 12-14 repealed (6.4.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 10 Pt. 3**; S.R. 2012/119, art. 2(c)

F414

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

Textual Amendments

F4 Sch. 4 paras. 12-14 repealed (6.4.2012) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), [Sch. 10 Pt. 3](#); S.R. 2012/119, art. 2(c)

15.—(1) Section 30 (cancellation, variation, surrender and refusal of certificates) is amended as follows.

(2) For subsection (1) (regulations to provide for cancellation etc. of contracting-out or appropriate scheme certificates) substitute—

“(1) Regulations shall provide for the cancellation, variation or surrender of a contracting-out certificate, or the issue of a new certificate—

(a) on any change of circumstances affecting the treatment of an employment as contracted-out employment; or

(b) where the certificate was issued on or after the principal appointed day, if any employer of persons in the description of employment to which the scheme in question relates, or the actuary of the scheme, fails to provide HMRC, at prescribed intervals, with such documents as may be prescribed for the purpose of verifying that the conditions of section 5(2B) are satisfied.”.

(3) In subsection (3) (continued contracting-out of scheme dependent on conditions for contracting-out remaining satisfied)—

(a) for paragraphs (a) and (b) substitute “ by or by virtue of any provision of this Part the contracting-out of a scheme in relation to an employment depends on the satisfaction of a particular condition, ”;

(b) omit “or, as the case may be, the scheme's continuing to be an appropriate scheme”;

(c) omit “or appropriate scheme”.

(4) Omit subsection (5) (circumstances in which HMRC can withhold etc. appropriate scheme certificate).

(5) In subsection (8) (cancellation etc. of certificates not to have effect from a time earlier than when cancellation etc. made) omit “or appropriate scheme certificate”.

(6) After subsection (8) add—

“(9) A reference in this section to a contracting-out certificate does not include a reference to a contracting-out certificate issued in respect of a money purchase contracted-out scheme.”.

F516

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

Textual Amendments

F5 Sch. 4 para. 16 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

17 In section 38A (reduced rates of Class 1 contributions, and rebates) at the end add—

“(9) For the purposes of this section “the appropriate age-related percentage” and “the appropriate flat-rate percentage”, in relation to a tax year beginning before the abolition date, are the percentages specified as such for that tax year in an order made under section 38B (as it had effect prior to that date).”.

18 Omit section 38B (determination and alteration of rates of contributions, and rebates, applicable under section 38A).

19 In section 39 (payment of minimum contributions to personal pension schemes) at the end add—

“(8) In this section “the earner's chosen scheme” means the scheme which was immediately before the abolition date the earner's chosen scheme in accordance with section 40 (as it had effect prior to that date).”.

20 Omit section 40 (earner's chosen scheme).

21 In section 41 (amount of minimum contributions) at the end add—

“(5) For the purposes of this section “the appropriate age-related percentage”, in relation to a tax year beginning before the abolition date, is the percentage (or percentages) specified as such for that tax year in an order made under section 41A (as it had effect prior to that date).”.

22 Omit section 41A (alteration of rates of minimum contributions under section 41).

23.—(1) Section 44A (additional pension and other benefits) is amended as follows.

(2) In subsection (1) (effect of reductions and payments for contracted-out schemes on earnings factors) in paragraph (a) for “or 38A” substitute “ or, in the case of a week falling before the abolition date, under section 38A (as it then had effect) ”.

(3) In paragraph (b) of that subsection for “an amount is paid under section 41(1)” substitute “ in the case of a week falling before the abolition date, an amount is paid under section 41(1) (as it then had effect) ”.

F624

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

Textual Amendments

F6 Sch. 4 para. 24 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

F7**25**

Textual Amendments

F7 Sch. 4 para. 25 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

26 In section 51 (payment of state scheme premiums on termination of certified status) in subsection (2) (prescribed person to pay contributions equivalent premium) in paragraph (a) omit “(other than a money purchase contracted-out scheme)”.

27 ^{F8}

Textual Amendments

F8 Sch. 4 para. 27 repealed (6.4.2009) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(1), **Sch. 10 Pt. 2**; S.R. 2009/22, **art. 2(2)(d)**

28 In section 83 (general protection principle) in subsection (1) (when subsection applies) in paragraph (a)(i), for “which is not a money purchase contracted-out scheme” substitute “ that satisfies the requirements of section 5(2) ”.

29 In section 92 (further provisions concerning exercise of option to take cash equivalent under section 91) in subsection (2) (circumstances in which option must be exercised in relation to balance of cash equivalent after deducting amount sufficient to meet certain liabilities of trustees etc.) in paragraph (a)(ii) omit “which is not an appropriate scheme”.

F9**30**

Textual Amendments

F9 Sch. 4 para. 30 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

31 In section 159 (exemption of certain schemes from rule against perpetuities) in subsection (2) (schemes to which the exemption applies) omit paragraph (c) (appropriate schemes).

^{F10}**32**

Textual Amendments

F10 Sch. 4 para. 32 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

^{F11}**33**

Textual Amendments

F11 Sch. 4 para. 33 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

34.—(1) Section 176 (general interpretation) is amended as follows.

(2) In subsection (1)—

(a) in the appropriate places insert—

““abolition date” means the day appointed for the commencement of section 13(1) of the Pensions Act (Northern Ireland) 2008;”;

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

(b) for the definition of “appropriate scheme certificate” and references to an appropriate scheme substitute—

““appropriate scheme” and “appropriate scheme certificate” are to be construed in accordance with section 176A;”;

(c) in the definition of “contracting-out certificate” and references to a contracted-out scheme and to contracting-out at the end add “ and section 176A ”;

(d) for the definition of “money purchase contracted-out scheme” substitute—

““money purchase contracted-out scheme” is to be construed in accordance with section 176A;”.

(3) In subsection (4) (regulations may prescribe the persons who are to be regarded as members or prospective members of an occupational scheme etc.) omit “, 40”.

35 After section 176 insert—

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

“176A Interpretation of references to money purchase contracted-out schemes or appropriate schemes after abolition date

(1) This section applies for the interpretation of this Act on and after the abolition date.

(2) An occupational pension scheme was a money purchase contracted-out scheme at a time before the abolition date if, at that time, the scheme was contracted-out by virtue of satisfying section 5(3) (as it then had effect).

(3) A money purchase contracted-out scheme was, at a time before the abolition date, a contracted-out scheme in relation to an earner's employment if it was, at that time, specified in a contracting-out certificate in relation to that employment; and references to the contracting-out of a scheme are, in relation to a money purchase contracted-out scheme, references to its inclusion in such a certificate.

(4) Any reference to a contracting-out certificate is, in relation to a money purchase contracted-out scheme, a reference to a certificate issued by virtue of section 3, as it had effect before the abolition date, in relation to the employment of an earner in employed earner's employment which was contracted-out by reference to that scheme.

(5) Any certificate so issued that was, at a time before the abolition date, in force in respect of an employed earner's employment is to be taken as conclusive that the employment was, at that time, contracted-out employment.

(6) A personal pension scheme was an appropriate scheme at a time before the abolition date if, at that time, there was in force a certificate issued under section 3(1)(b) (as it then had effect) stating that the scheme was an appropriate scheme; and “appropriate scheme certificate” means such a certificate.

(7) Any appropriate scheme certificate in force in relation to a scheme at any time before the abolition date is to be taken as conclusive that the scheme was, at that time, an appropriate scheme.”.

The Pensions (Northern Ireland) Order 1995 (NI 22)

^{F12}36

Textual Amendments

F12 Sch. 4 para. 36 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(2)**

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)

37 In Article 3 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (meaning of “stakeholder pension scheme”)—

- (a) in paragraph (1) in sub-paragraph (a) for “to (10)” substitute “ to (9) ”;
- (b) omit paragraph (10) (stakeholder pension scheme must be contracted-out).

38 In Article 4 of that Order (registration of stakeholder pension schemes) in paragraph (2) (when Authority to register schemes) in sub-paragraph (b)(i), for “to (10)” substitute “ to (9) ”.

39 ^{F13}

Textual Amendments

F13 Sch. 4 para. 39 repealed (6.4.2009) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 116, 118(1), Sch. 10 Pt. 2; S.R. 2009/22, art. 2(2)(d)

The Pensions (Northern Ireland) Order 2005 (NI 1)

40 In Article 234 of the Pensions (Northern Ireland) Order 2005 (conditions for pension protection on transfer of employment) omit paragraph (7) (minimum payments made under contracted-out money purchase scheme to be disregarded).

PART 2

FURTHER AMENDMENTS

VALID FROM 06/04/2015

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

41.—(1) Section 4C of the Contributions and Benefits Act (power to make provision in consequence of provision made by or by virtue of section 4B(2) etc.) is amended as follows.

(2) In subsection (2) (purposes for which regulations may be made) omit paragraph (d) (purposes relating to minimum payments).

(3) In subsection (5) (matters in respect of which regulations may have retrospective effect)—

- (a) in paragraph (b) (amount of rebate under section 37(1D) or 38A(2C) of the Pension Schemes Act) omit “or 38A(2C)”;

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

(b) omit paragraphs (g) and (h) (liability to make, and amount of, minimum payments);

(c) omit paragraphs (i) and (j) (liability to make, and amount of, payments under section 38A(3) of that Act or minimum contributions).

PROSPECTIVE

42 In section 8 of the Contributions and Benefits Act (calculation of primary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c) for “sections 37 and 38A” substitute “ section 37 ”.

PROSPECTIVE

43 In section 9 of the Contributions and Benefits Act (calculation of secondary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c) for “sections 37 and 38A” substitute “ section 37 ”.

PROSPECTIVE

44.—(1) In Schedule 1 to the Contributions and Benefits Act (supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2 and 3) paragraph 1 (Class 1 contributions where earner is in more than one employment) is amended as follows.

(2) In sub-paragraph (3) (determination of amount of primary Class 1 contributions where aggregate earnings include earnings from contracted-out employment)—

(a) omit paragraphs (a) and (b);

(b) in paragraph (c) for sub-paragraphs (i) and (ii) substitute “ to such part of the aggregated earnings attributable to COSRS service as exceeds the current primary threshold and does not exceed the current upper earnings limit ”;

(c) in paragraph (d) for “part or parts attributable to COMPS or COSRS service” substitute “ part attributable to COSRS service ”.

(3) In sub-paragraph (6) (determination of amount of secondary Class 1 contributions where aggregate earnings include earnings from contracted-out employment) omit paragraphs (a) and (b).

(4) In sub-paragraph (9) (interpretation) omit the definition of “COMPS service”.

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

The Pension Schemes (Northern Ireland) Act 1993 (c. 49)

45 The Pension Schemes Act has effect subject to the following amendments.

Commencement Information

II Sch. 4 para. 45 in operation at 6.4.2012 for specified purposes by S.R. 2012/115, art. 2(1)(b)(i)

VALID FROM 06/04/2015

46 In section 4 (meaning of, among other things, “minimum payment”) omit subsection (3) (regulations may make provision about manner in which minimum payments to be made etc.).

PROSPECTIVE

47 In section 16 (transfer of accrued rights) in subsection (3) (regulations may provide for certain provisions to have effect subject to modifications) omit “and 39 to 41,”.

VALID FROM 06/04/2015

48 Omit section 27 (investment and resources of schemes).

PROSPECTIVE

49 In section 36 (scope of Chapter 2 of Part 3) omit paragraph (b) (which relates to contributions to be paid by HMRC in respect of members of money purchase contracted-out schemes or of appropriate personal pension schemes).

PROSPECTIVE

50 Omit section 38A (reduced rates of contributions, and rebates, for members of money purchase contracted-out schemes etc.).

PROSPECTIVE

51 Omit section 39 (payment of minimum contributions to personal pension schemes).

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

PROSPECTIVE

52 Omit section 41 (amount of minimum contributions).

VALID FROM 06/04/2015

53 Omit section 41B (money purchase and personal pension schemes: verification of ages).

PROSPECTIVE

^{F14}**54**

Textual Amendments

F14 Sch. 4 para. 54 omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(3)(a)** (This paragraph never comes into operation)

PROSPECTIVE

55 In section 160 (Crown employment) in subsection (2) (employees of Crown to be treated as employed earners for certain purposes) [^{F15}omit paragraph (b).]

Textual Amendments

F15 Words in Sch. 4 para. 55 substituted (6.4.2012 coming into operation in accordance with art. 1(a)) by [The Pensions \(2008 No. 2 Act\) \(Abolition of Protected Rights\) \(Consequential Provisions\) Order \(Northern Ireland\) 2012 \(S.R. 2012/124\)](#), arts. 1(b), **7(3)(b)** (This amendment cannot take effect until Sch.4 para. 55 comes into operation)

PROSPECTIVE

56.—(1) Section 172 (general financial arrangements) is amended as follows.
 (2) In subsection (1) (amounts to be paid out of the National Insurance Fund)—
 (a) in paragraph (za) (payments by HMRC under various provisions) omit “or section 38A(2C) or (3)”;

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

(b) omit paragraph (a) (minimum contributions paid by HMRC under section 39).

(3) In subsection (7) (amounts to be paid into National Insurance Fund) in paragraph (a) omit “, 38A(2D) or (5) or 39(5) or (6)”.

PROSPECTIVE

57.—(1) Section 176 (interpretation) is amended as follows.

(2) In subsection (1) omit the definition of “minimum contributions”.

(3) In subsection (4) (regulations may prescribe the persons who are to be regarded as members or prospective members of an occupational scheme etc.) omit “, 39”.

58.—(1) Schedule 1 (certification regulations) is amended as follows.

(2) In Part 1 (occupational pension schemes) in paragraph 4 (regulations may modify certain provisions of Part 3 in cases where person employed in two or more employments) in sub-paragraph (1) for “and 64” substitute “, 63 and 64”.

(3) In paragraph 5 (state scheme premiums) in sub-paragraph (1) (regulations may require provision of information to HMRC for purpose of certain provisions) for the words from “sections 33” to the end substitute “ sections 33, ^{F16}... 46 to 59 and 155(1) to (3) and (6) ^{F17}.... ”.

(4) In paragraph 6 (schemes covering different employers) in sub-paragraph (1) (regulations may modify certain provisions in cases where earner under different employers qualifies for benefits of same occupational pension scheme) for “, and 64” substitute “, 63 and 64”.

Textual Amendments

F16 Words in Sch. 4 para. 58(3) omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(3)(e)(i)** (This amendment cannot take effect until Sch. 4 para. 58(3) comes into operation)

F17 Words in Sch. 4 para. 58(3) omitted (6.4.2012 coming into operation in accordance with art. 1(a)) 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), **7(3)(e)(ii)** (This amendment cannot take effect until Sch. 4 para. 58(3) comes into operation)

Commencement Information

I2 Sch. 4 para. 58(1) in operation at 6.4.2012 for specified purposes by [S.R. 2012/115](#), **art. 2(1)(b)(ii)**

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

I3 Sch. 4 para. 58(2) (4) in operation at 6.4.2012 by S.R. 2012/115, art. 2(1)(b)(iii)

59.—(1) Paragraph 2 of Schedule 3 (priority in bankruptcy, etc.: employer's contributions to occupational pension scheme) is amended as follows.

(2) Omit sub-paragraphs (2) and (3) (sums owed on account of employer's minimum payments to a money purchase contracted-out scheme).

(3) In sub-paragraph (3A) (definition of “the appropriate amount”)—

(a) in the opening words omit “or (3)”;

(b) in paragraph (a) omit “or (2) (as the case may be)”.

(4) In sub-paragraph (5) (interpretation)—

(a) omit the definition of “appropriate flat-rate percentage”;

(b) for the definition of “the percentage for contributing earners” substitute—
“the percentage for contributing earners” means 3 per cent.;”;

(c) for the definition of “the percentage for non-contributing earners” substitute—

“the percentage for non-contributing earners” means 4.8 per cent.;”.

Commencement Information

I4 Sch. 4 para. 59(1) in operation at 6.4.2012 for specified purposes by S.R. 2012/115, art. 2(1)(b)(iv)

I5 Sch. 4 para. 59(2)(3) in operation at 6.4.2012 by S.R. 2012/115, art. 2(1)(b)(v)

PART 3

SAVINGS

Issue and cancellation etc. of certificates for periods before the abolition date

60 Nothing in the relevant amendments and repeals affects the continued operation of any regulations in force under section 3(1) and (7) of the Pension Schemes Act (issue of certificates) immediately before the abolition date in relation to the issue of a certificate having effect for a period before the abolition date.

61.—(1) Nothing in the relevant amendments and repeals affects the continued operation of section 30 of the Pension Schemes Act (cancellation, variation, surrender and refusal of certificates), or any regulations in force under it immediately before the abolition date, for the purposes of a retrospective act.

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

(2) In sub-paragraph (1) “a retrospective act” means the cancellation, variation, surrender or refusal of a certificate, or the issue of an amended certificate, where—

- (a) the certificate was in force for a period beginning before the abolition date (or, in the case of a refusal of a certificate, would have related to such a period if it had been issued), and
- (b) the cancellation, variation, surrender, refusal or issue—
 - (i) is made after the abolition date, but
 - (ii) has effect from a date before that date.

(3) An amended certificate issued by virtue of this paragraph must provide for it to cease to have effect as from the abolition date.

(4) In this paragraph and paragraph 60 “a certificate” means an appropriate scheme certificate or a contracting-out certificate in respect of a money purchase contracted-out scheme, and each of those terms has the meaning given by section 176(1) of the Pension Schemes Act.

62 Nothing in the relevant amendments and repeals affects the continued operation of section 160(2) of the Pension Schemes Act (persons employed by or under the Crown to be treated as employed earners for the purposes of certain provisions) in relation to the provisions of that Act saved by paragraphs 60 and 61.

63 Nothing in the relevant amendments and repeals affects the continued operation of section 172(2)(b)(ii) of the Pension Schemes Act (administrative expenses of the Department, other than those arising out of certain provisions, to be paid out of the National Insurance Fund into the Consolidated Fund) in relation to the estimated administrative expenses of the Department in carrying into effect the provisions of that Act saved by paragraphs 60 and 61.

Determination of question whether scheme was appropriate scheme

64 Nothing in the relevant amendments and repeals affects the continued operation of any regulations in force under section 3(6) of the Pension Schemes Act (issue of certificates) immediately before the abolition date.

Preservation of earner's chosen scheme

65.—(1) Nothing in the relevant amendments and repeals—

- (a) prevents the giving of a preceding tax year notice, or
- (b) otherwise affects the operation of section 40 of the Pension Schemes Act in relation to such a notice.

(2) In sub-paragraph (1) a “preceding tax year notice” means a notice within section 40(1) of the Pension Schemes Act which is given on or after the abolition date but in which the date specified in accordance with that provision falls before the abolition date.

Status: Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4. (See end of Document for details)

Interpretation etc.

66 In this Part—

“the abolition date” has the same meaning as in section 13;

“the relevant amendments and repeals” means—

- (a) the amendments and repeals made by Part 1 of this Schedule, and
- (b) the consequential repeals and revocations in Part 6 of Schedule 6.

Status:

Point in time view as at 06/04/2012. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, SCHEDULE 4.