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*Status: Point in time view as at 11/02/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, PART 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

#### **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.

(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

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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.

*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.

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