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## SCHEDULES

### SCHEDULE 1

Sections 1 to 5, 7, 10 and 11.

#### STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

### PART 1

#### CATEGORY A AND B RETIREMENT PENSIONS: SINGLE CONTRIBUTION CONDITION

**1.**—(1) Section 44 of the Contributions and Benefits Act (Category A retirement pension) is amended as follows.

(2) In subsection (1) for paragraph (b) substitute—

“(b) he satisfies the relevant conditions or condition;”.

(3) After subsection (1) insert—

“(1A) In subsection (1)(b) above “the relevant conditions or condition” means—

(a) in a case where the person attains pensionable age before 6th April 2010, the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the person attains pensionable age on or after that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

**2.**—(1) Section 48A of the Contributions and Benefits Act (Category B retirement pension for married person or civil partner) is amended as follows.

(2) In subsection (2) for paragraph (b) substitute—

“(b) satisfies the relevant conditions or condition.”.

(3) After subsection (2) insert—

“(2ZA) In subsection (2)(b) above “the relevant conditions or condition” means—

(a) in a case where the spouse is a married man who attains pensionable age before 6th April 2010, the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the spouse attains pensionable age on or after that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

(4) In subsection (2B) for paragraph (b) substitute—

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“(b) satisfies the condition specified in Schedule 3, Part 1, paragraph 5A.”.

**3.—**(1) Section 48B of the Contributions and Benefits Act (Category B retirement pension for surviving spouse or civil partner) is amended as follows.

(2) In subsection (1) for “the conditions specified in Schedule 3, Part 1, paragraph 5” substitute “ the relevant conditions or condition ”.

(3) After subsection (1) insert—

“(1ZA) In subsection (1) above “the relevant conditions or condition” means—

(a) in a case where the spouse—

(i) died before 6th April 2010, or

(ii) died on or after that date having attained pensionable age before that date,

the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the spouse died on or after that date without having attained pensionable age before that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

(4) In subsection (1A) for “the conditions specified in Schedule 3, Part 1, paragraph 5” substitute “ the condition specified in Schedule 3, Part 1, paragraph 5A ”.

**4** In section 60 of the Contributions and Benefits Act (complete or partial failure to satisfy contribution conditions) after subsection (8) add—

“(9) References in this section to a Category A or Category B retirement pension do not include one to which Schedule 3, Part 1, paragraph 5A applies.”.

**5** After section 60 of the Contributions and Benefits Act insert—

**“60A Failure to satisfy contribution condition in paragraph 5A of Schedule 3**

(1) Subsection (2) below applies if the contribution condition in Schedule 3, Part 1, paragraph 5A is not satisfied in relation to a benefit to which that paragraph applies.

(2) A person who would have been entitled to the benefit had the condition been satisfied shall nevertheless be entitled to a prescribed proportion of that benefit in respect of each of the years of the contributor's working life that falls within subsection (3) below.

(3) A year of the contributor's working life falls within this subsection if it is a year in relation to which the requirements in paragraph 5A(2)(a) and (b) of Part 1 of Schedule 3 are satisfied.

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(4) “The contributor” means the person by whom the condition is to be satisfied.

(5) In any case where—

(a) an employed earner who is married or a civil partner dies on or after 6th April 2010 as a result of—

(i) a personal injury of a kind mentioned in section 94(1) below,  
or

(ii) a disease or injury such as is mentioned in section 108(1) below, and

(b) the contribution condition specified in Schedule 3, Part 1, paragraph 5A is not satisfied in respect of the employed earner,

that condition shall be taken to be satisfied for the purposes of the entitlement of the employed earner's widow, widower or surviving civil partner to a Category B retirement pension payable by virtue of section 48B above.

(6) In subsections (1) to (3) above, any reference—

(a) to the contribution condition in Schedule 3, Part 1, paragraph 5A,  
or

(b) to the requirements of paragraph 5A(2)(a) and (b),

includes a reference to that condition or those requirements as modified by virtue of paragraph 5A(4).”.

## **PART 2**

### **CATEGORY B RETIREMENT PENSION: REMOVAL OF RESTRICTION ON ENTITLEMENT**

**6** In section 54 of the Contributions and Benefits Act (Category A and B retirement pensions: supplemental provisions) omit subsection (3) (election to defer pension entitlement requires consent of other party to marriage etc.).

**7** In section 55 of the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in subsection (3) for paragraph (a) substitute—

“(a) does not become entitled to that pension by reason only of not satisfying the conditions of section 1 of the Administration Act (entitlement to benefit dependent on claim), or”.

**8** In Schedule 5 to the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in paragraph 8, omit sub-paragraph (3) (construction of references where person's pension linked to contributions of other party to marriage or civil partnership).

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### **PART 3**

#### **CONTRIBUTIONS CREDITS FOR RELEVANT PARENTS AND CARERS**

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

**9** In section 22 of the Contributions and Benefits Act (earnings factors) after subsection (5) (regulations may provide for crediting of contributions) insert—

“(5A) Section 23A below makes provision for the crediting of Class 3 contributions for the purpose of determining entitlement to the benefits to which that section applies.”.

**10** In section 172 of the Contributions and Benefits Act (Assembly, etc. control of regulations and orders) in subsection (2) (regulations and orders subject to confirmatory procedure) after paragraph (a) insert—

“(aa) the first regulations made by virtue of section 23A(3)(c) above;”.

*The Welfare Reform Act (Northern Ireland) 2007 (c. 2)*

**11** In Part 1 of Schedule 1 to the Welfare Reform Act (Northern Ireland) 2007 (employment and support allowance: additional conditions) in paragraph 1 (conditions relating to national insurance) in sub-paragraph (5) (meaning of “benefit”) after paragraph (c) insert—

“(ca) credits under section 23A of that Act.”.

### **PART 4**

#### **CATEGORY A AND C RETIREMENT PENSIONS: ABOLITION OF ADULT DEPENDENCY INCREASES**

**12** In section 30B of the Contributions and Benefits Act (incapacity benefit: rate) in subsection (3) omit paragraph (b) (increase under section 83 or 85 to be disregarded in determining rate of incapacity benefit).

**13** In section 78 of the Contributions and Benefits Act (Categories C and D retirement pensions and other benefits for the aged) in subsection (4) omit paragraph (d) (increase under section 83 or 85 to be disregarded in determining appropriate weekly rate of Category D retirement pension).

**14** In section 88 of the Contributions and Benefits Act (increases to be in respect of only one adult dependant) for “under or by virtue of sections 83 to 86A” substitute “by virtue of section 86A”.

**15** In section 89 of the Contributions and Benefits Act (meaning of earnings for purposes of provisions relating to increases in benefits) in each of subsections (1) and (1A) for “sections 82 to 86A” substitute “sections 82 and 86A”.

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**16** In section 114 of the Contributions and Benefits Act (persons maintaining dependants, etc.) in subsection (4) (amounts paid by way of maintenance etc. to be treated as contributions for the purposes of specified provisions) omit “to 84”.

**17** In section 145 of the Contributions and Benefits Act (pensioners' entitlement to Christmas bonus: supplementary) in subsection (3) (circumstances in which persons to be treated as entitled to increase in payment of a qualifying benefit) in paragraph (b) omit “section 83(2) or (3) above or”.

**18** In Part 4 of Schedule 4 to the Contributions and Benefits Act (rates of increases for dependants)—

- (a) in paragraph 5 (Category A or B retirement pension) for the figure in column (3) (increase for adult dependant) substitute “ — ”;
- (b) in paragraph 6 (Category C retirement pension) for the figure in column (3) (increase for adult dependant) substitute “ — ”.

## PART 5

### UP-RATING OF BASIC PENSION ETC. AND STANDARD MINIMUM GUARANTEE BY REFERENCE TO EARNINGS

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

**19** In Schedule 5 to the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in paragraph 2 (pension increase where entitlement deferred) in sub-paragraph (7) (increase to take account of up-rating of pensions) after “132” insert “ or 132A ”.

**20** In each of paragraphs 5A(3)(a), 6(4)(b) and 6A(2)(b) of that Schedule (calculation of increase to survivor's pension where member's guaranteed minimum pension deferred) omit the words “after it has been reduced by the amount of any increases under section 105 of the Pensions Act”.

*The Social Security Administration (Northern Ireland) Act 1992 (c. 8)*

**21** In section 135 of the Administration Act (effect of alteration of rates of benefit under Parts 2 to 5 of the Contributions and Benefits Act) in subsection (1) (when section has effect) in paragraph (b) after “132” insert “ , 132A ”.

**22** In section 135A of that Act (power to anticipate pensions up-rating order) in subsection (1) (power arises where statement made to Commons of amounts of proposed increase in order under section 150 of the Great Britain Administration Act) in paragraph (a), for “150” substitute “ 150 or 150A (as the case may be) ”.

**23** In section 139 of that Act (effect of alteration in the component rates of income support) in subsection (5)—

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(a) in paragraph (b)(ii) of the definition of “alteration” after “132” insert “ , 132A ”;

(b) for the definition of “applicable sums” substitute—

““applicable sums” means sums to which an order made under section 132 or 132A above corresponding to an order made under section 150 or 150A (as the case may be) of the Great Britain Administration Act may apply;”.

**24** In section 139A of that Act (effect of alteration of rates of a jobseeker's allowance) in subsection (5) in paragraph (b) of the definition of “alteration” after “132” insert “ or 132A ”.

**25** In section 139B of that Act (effect of alterations affecting state pension credit)

—

(a) in subsection (4) (power to anticipate up-rating of state pension credit) in paragraph (a) after “section 150” insert “ , 150A ”;

(b) in subsection (6), in paragraph (b) of the definition of “alteration” after “132” insert “ , 132A ”.

**26** In section 139C of that Act as inserted by the Welfare Reform Act (Northern Ireland) 2007 (c. 2) (effect of alteration of rates of an employment and support allowance) in subsection (6) in paragraph (b) of the definition of “alteration” after “132” insert “ , 132A ”.

**27** In section 166 of that Act (Assembly, etc. control of orders and regulations) in subsection (2)(b) (orders subject to the confirmatory procedure) after “132” insert “ , 132A ”.

**28** In Schedule 5 to that Act (regulations not requiring prior submission to the Social Security Advisory Committee) in paragraph 3 (up-rating, etc.) for “or 132” substitute “ , 132 or 132A ”.

**29** In Schedule 5A to that Act (regulations not requiring prior submission to the Industrial Injuries Advisory Council) in paragraph 2 for “or 132” substitute “ , 132 or 132A ”.

## **PART 6**

### **DEEMED EARNINGS FACTORS FOR PURPOSES OF ADDITIONAL PENSION**

**30** In section 22 of the Contributions and Benefits Act (earnings factors) at the end of subsection (2A) (derivation of earnings factors for purposes of calculating additional pension) insert— “ This subsection does not affect the operation of sections 44A and 44B below (deemed earnings factors). ”.

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**31.—**(1) Section 44A of the Contributions and Benefits Act (deemed earnings factors) is amended as follows.

(2) Before subsection (1) insert—

“(A1) Subsections (1) to (4) below apply to the first appointed year or any subsequent tax year before 2010–11.”.

(3) In subsection (1) (amount of deemed earnings factor for purposes of section 44(6)(za)) after “a relevant year” insert “ to which this subsection applies ”.

(4) After subsection (4) insert—

“(4A) The following do not apply to a pensioner attaining pensionable age on or after 6th April 2010—

- (a) the requirement referred to in subsection (2)(d) above, and
- (b) subsections (3) and (4) above.”.

## PART 7

### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

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

**32** In section 172 of the Contributions and Benefits Act (Assembly, etc. control of regulations and orders)—

- (a) <sup>F1</sup>.....
- (b) in subsection (4A) (certain orders not subject to Assembly procedure) after “second appointed year” insert “ or designating the flat rate introduction year ”.

#### Textual Amendments

- F1** Sch. 1 para. 32(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 116, 118(2)(c), Sch. 10 Pt. 6

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

**33** In section 8B of the Pension Schemes Act (reference scheme)—

- (a) in subsection (5) (definition of earner's qualifying earnings) in paragraph (b), for “the upper earnings limit for that year multiplied by fifty-three” substitute “ the applicable limit ”;
- (b) in subsection (7), before the definition of “normal pension age” insert—
 

““the applicable limit” means—

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- (a) in relation to a tax year before the flat rate introduction year, the upper earnings limit for the year multiplied by 53;
- (b) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point;”.

**34** <sup>F2</sup> .....

#### Textual Amendments

**F2** Sch. 1 para. 34 repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(2)(c), [Sch. 10 Pt. 6](#) (with Sch. 10 Pt. 6 note 1(c))

**35** In section 176(1) of that Act (general interpretation) insert in the appropriate places—

““the flat rate introduction year” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”,

““the upper accrual point” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

**36** <sup>F3</sup> .....

#### Textual Amendments

**F3** Sch. 1 para. 36 repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(2)(c), [Sch. 10 Pt. 6](#) (with Sch. 10 Pt. 6 note 2(b))

## PART 8

### INCREASE IN PENSIONABLE AGE FOR MEN AND WOMEN

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

**37** In section 38 of the Contributions and Benefits Act (widow's pension) in subsection (2) (entitlement to continue until age of 65) for “the age of 65” substitute “pensionable age”.

**38** In section 64 of the Contributions and Benefits Act (entitlement to attendance allowance) in subsection (1) (conditions to be satisfied for entitlement to the allowance) for “is aged 65 or over” substitute “has attained pensionable age”.

**39.—(1)** Section 75 of the Contributions and Benefits Act (disability living allowance: persons aged 65 or over) is amended as follows.

(2) In subsection (1) (no entitlement to the allowance for persons aged 65 or over) for “the age of 65” substitute “pensionable age”.



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(3) For the sidenote substitute “ Persons who have attained pensionable age. ”.

**40** In section 145 of the Contributions and Benefits Act (supplementary provisions relating to Christmas bonus) in subsection (4) (for purposes of section 144 persons not to be taken to be entitled to payment of war disablement pension unless they have attained the age of 65) for “the age of 65” substitute “ pensionable age ”.

*The State Pension Credit Act (Northern Ireland) 2002 (c. 14)*

**41** In section 3 of the State Pension Credit Act (Northern Ireland) 2002 (savings credit) in subsection (1) (first condition for savings credit) in paragraph (a) for “the age of 65” substitute “ pensionable age ”.

SCHEDULE 2

Section 9.

ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

**PART 1**

NEW SCHEDULE 4B TO THE CONTRIBUTIONS AND BENEFITS ACT

**1** After Schedule 4A to the Contributions and Benefits Act (additional pension) insert the following Schedule—

“SCHEDULE 4B

ADDITIONAL PENSION: ACCRUAL RATES  
FOR PURPOSES OF SECTION 45(2)(D)

**PART 1**

AMOUNT FOR PURPOSES OF SECTION 45(2)(D)

**1.**—(1) The amount referred to in section 45(2)(d) above is to be calculated as follows—

- (a) calculate the appropriate amount for each of the relevant years within section 45(2)(d) above to which Part 2 of this Schedule applies;
- (b) calculate the appropriate amount for each of the relevant years within section 45(2)(d) above to which Part 3 of this Schedule applies; and
- (c) add those amounts together.

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(2) But if the resulting amount is a negative one, the amount referred to in section 45(2)(d) above is nil.

## **PART 2**

### **NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT**

#### *Application*

**2** This Part applies to a relevant year if the contracted-out condition is not satisfied in respect of any tax week in the year.

#### *Appropriate amount for year*

**3** The appropriate amount for the year for the purposes of paragraph 1 above is either—

- (a) the flat rate amount for the year (if there is a surplus in the pensioner's earnings factor for the year which does not exceed the LET), or
- (b) the sum of the flat rate amount and the earnings-related amount for the year (if there is such a surplus which exceeds the LET).

**4** The flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.

**5** The earnings-related amount for the year is calculated as follows—

- (a) take the part of the surplus for the year which exceeds the LET but which does not exceed the UAP;
- (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
- (c) multiply the amount found under sub-paragraph (b) above by 10 per cent.;
- (d) divide the amount found under sub-paragraph (c) above by 44.

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## PART 3

### CONTRACTED-OUT EMPLOYMENT

#### *Application*

6 This Part applies to a relevant year if the contracted-out condition is satisfied in respect of each tax week in the year.

#### *Appropriate amount for year*

7 The appropriate amount for the year for the purposes of paragraph 1 above is calculated as follows—

- (a) calculate amounts A and B in accordance with paragraphs 8 to 10 below;
- (b) subtract amount B from amount A.

#### *Amount A: assumed surplus not exceeding LET*

8.—(1) Amount A is calculated in accordance with this paragraph if there is an assumed surplus in the pensioner's earnings factor for the year which does not exceed the LET.

(2) In such a case, amount A is the flat rate amount for the year.

(3) The flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.

#### *Amount A: assumed surplus exceeding LET*

9.—(1) Amount A is calculated in accordance with this paragraph if there is an assumed surplus in the pensioner's earnings factor for the year which exceeds the LET.

(2) In such a case, amount A is calculated as follows—

- (a) take the part of the assumed surplus for the year which exceeds the LET but which does not exceed the UAP;
- (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
- (c) multiply the amount found under paragraph (b) above by 10 per cent.;
- (d) divide the amount found under paragraph (c) above by 44;

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(e) add the amount found under paragraph (d) above to the flat rate amount for the year.

(3) The flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.

#### *Amount B*

**10.**—(1) Amount B is calculated as follows—

- (a) take the part of the assumed surplus for the year which exceeds the QEF but which does not exceed the UAP;
- (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
- (c) multiply the amount found under paragraph (b) above by 20 per cent.;
- (d) divide the amount found under paragraph (c) above by the number of relevant years in the pensioner's working life.

(2) Section 44B above is to be ignored in applying section 44(6) above for the purposes of this paragraph.

## **PART 4**

### OTHER CASES

**11** The Department may make regulations containing provision for finding for a tax year the amount referred to in section 45(2)(d) above—

- (a) in cases where the circumstances relating to the pensioner change in the course of the year, and
- (b) in such other cases as the Department thinks fit.

## **PART 5**

### INTERPRETATION

**12** In this Schedule—

“assumed surplus”, in relation to a pensioner's earnings factor for a year, means the surplus there would be in that factor for the year if section 44A(1) of the Pensions Act (no primary Class 1 contributions deemed to be paid) did not apply in relation to any tax week falling in the year;

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“the contracted-out condition”, in relation to a tax week, means the condition that any earnings paid to or for the benefit of the pensioner in that week in respect of employment were in respect of employment qualifying him for a pension provided by a salary related contracted-out scheme (within the meaning of the Pensions Act);

“the FRAA” has the meaning given by paragraph 13 below;

“the LET”, in relation to a tax year, means the low earnings threshold for the year as specified in section 44A above;

“the QEF”, in relation to a tax year, means the qualifying earnings factor for the year;

“relevant year” and “final relevant year” have the same meanings as in section 44 above;

“the UAP” means the upper accrual point.

**13.—(1)** “The FRAA” means the flat rate accrual amount.

(2) That amount is £72.80 for the flat rate introduction year and subsequent tax years (but subject to section 130AA of the Administration Act).”.

## PART 2

### REVALUATION OF FLAT RATE ACCRUAL AMOUNT

**2** After section 130A of the Administration Act insert—

**“130AA Revaluation of flat rate accrual amount**

**130AA** Whenever the Secretary of State makes an order under section 148AA of the Great Britain Administration Act (revaluation of flat rate accrual amount), the Department may make a corresponding order for Northern Ireland.”.

## PART 3

### CONSEQUENTIAL AND RELATED AMENDMENTS

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

**3** In section 39 of the Contributions and Benefits Act (rate of widowed mother's allowance and widow's pension) omit—

- (a) “and Schedule 4A to this Act” wherever occurring; and
- (b) subsection (3).

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**4.—(1)** Section 39C of the Contributions and Benefits Act (rate of widowed parent's allowance and bereavement allowance) is amended as follows.

(2) <sup>F4</sup>.....

(3) In subsection (3) in each of paragraphs (a) and (b) for “sections” substitute “provisions”.

#### Textual Amendments

**F4** Sch. 2 para. 4(2) repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(2)(c), [Sch. 10 Pt. 6](#)

**5.—(1)** Section 44 of the Contributions and Benefits Act (Category A retirement pension) is amended as follows.

(2) In subsection (5A) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

(3) In subsection (6) for “Schedule 4A” substitute “ Schedule 4A or 4B ”.

**6** In section 46 of the Contributions and Benefits Act (modification of section 45 for calculating the additional pension in certain benefits) after subsection (3) add—

“(4) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39C(1) above in a case where the deceased spouse or civil partner died under pensionable age, section 45 above has effect subject to the following additional modifications—

(a) the omission of subsection (2)(d), and

(b) the omission in subsection (3A)(b) of the words “before the flat rate introduction year”.”.

**7** In section 48A of the Contributions and Benefits Act (rate of Category B retirement pension for married person or civil partner) in subsection (4) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

**8** In section 48B of the Contributions and Benefits Act (Category B retirement pension for surviving spouse or civil partner) in subsection (2) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

**9** In section 48BB of the Contributions and Benefits Act (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B) in subsection (5)—

(a) for “Schedule 4A” substitute “ Schedules 4A and 4B ”; and

(b) for the words from “subject” to the end substitute “ subject to section 46(3) above and to the following provisions of this section and the modification in section 48C(4) below. ”.

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

**10** In section 48C of the Contributions and Benefits Act (Category B retirement pension: general) in subsection (4) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

**11** In Schedule 4A to the Contributions and Benefits Act (additional pension) in paragraph 1(2) omit “39(1),”.

SCHEDULE 3

Section 11.

INCREASE IN PENSIONABLE AGE FOR MEN AND WOMEN

**1** In the heading to Article 123 of the Pensions Order, at the end add “ and increase in pensionable age ”.

**2** In Article 123 of that Order (equalisation of pensionable age) in paragraph (a), at the end add “ and to increase the pensionable age for men and women progressively over a period of 22 years beginning with (and including) 6th April 2024 ”.

**3** For the heading for Schedule 2 to that Order substitute “ EQUALISATION OF AND INCREASE IN PENSIONABLE AGE FOR MEN AND WOMEN ”.

<sup>F5</sup>4 .....

**Textual Amendments**

**F5** Sch. 3 para. 4(4) omitted (2.6.2012) by virtue of [Pensions Act \(Northern Ireland\) 2012 \(c. 3\)](#), s. 34(2), [Sch. 1 para. 6](#)

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.

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*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

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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 “—

(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.”.



*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

(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,”.

F65 .....

**Textual Amendments**

F6 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).

F77 .....

**Textual Amendments**

F7 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\(2\)](#)

F88 .....

**Textual Amendments**

F8 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)

F89 .....

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

**Textual Amendments**

**F8** 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)

**F8**<sup>10</sup> .....

**Textual Amendments**

**F8** 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.).

**F9**<sup>12</sup> .....

**Textual Amendments**

**F9** 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)

**F9**<sup>13</sup> .....

**Textual Amendments**

**F9** 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)

**F9**<sup>14</sup> .....

**Textual Amendments**

**F9** 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

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

(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.”.

**F10** 16 .....

**Textual Amendments**  
**F10** 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).

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

**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) ”.

<sup>F11</sup>**24** .....

#### Textual Amendments

**F11** 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)**

<sup>F12</sup>**25** .....

#### Textual Amendments

**F12** 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

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

premium) in paragraph (a) omit “(other than a money purchase contracted-out scheme)”.

<sup>F13</sup>27 .....

**Textual Amendments**

**F13** 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”.

<sup>F14</sup>30 .....

**Textual Amendments**

**F14** 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)**

**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).

<sup>F15</sup>32 .....

**Textual Amendments**

**F15** 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)**

<sup>F16</sup>33 .....

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

### Textual Amendments

**F16** 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—

#### **“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

*Status: Point in time view as at 02/06/2012.*

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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)*

<sup>F17</sup>36 .....

**Textual Amendments**

**F17** 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)**

*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** <sup>F18</sup> .....

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

### Textual Amendments

**F18** 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)”;
- (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”.



*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

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”.

*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)

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

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).

PROSPECTIVE

**52** Omit section 41 (amount of minimum contributions).

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

VALID FROM 06/04/2015

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

PROSPECTIVE

<sup>F19</sup>**54** .....

**Textual Amendments**

**F19** 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) [<sup>F20</sup>omit paragraph (b).]

**Textual Amendments**

**F20** 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)”;  
(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)”.

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

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, <sup>F21</sup>... 46 to 59 and 155(1) to (3) and (6) <sup>F22</sup>.... ”.

(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**

**F21** 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\(3\)\(c\)\(i\)](#) (This amendment cannot take effect until Sch. 4 para. 58(3) comes into operation)

**F22** 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\(3\)\(c\)\(ii\)](#) (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\(1\)\(b\)\(ii\)](#)

**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).

*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

- (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”;
  - [<sup>F23</sup>(b) in the definition of “the percentage for contributing earners”—
    - (i) omit the words “(a) in relation to a salary related contracted-out scheme,”;
    - (ii) omit paragraph (b) and the preceding “and”];  - [<sup>F23</sup>(c) in the definition of “the percentage for non-contributing earners”—
    - (i) omit the words “(a) in relation to a salary related contracted-out scheme,”;
    - (ii) omit paragraph (b) and the preceding “and”.]

#### Textual Amendments

- F23** Sch. 4 para. 59(4)(b)(c) substituted (2.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 25, 34\(2\)](#)(This amendment cannot take effect until s. 59(4) comes into operation)

#### 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.

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*Status: Point in time view as at 02/06/2012.*

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(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.

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*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.

SCHEDULE 5

Section 15.

REMOVAL OF DEPARTMENT'S ROLE IN  
APPROVING ACTUARIAL GUIDANCE

*The Insolvency (Northern Ireland) Order 1989 (NI 19)*

**1** In Article 315C of the Insolvency (Northern Ireland) Order 1989 (recovery of excessive pension contributions: supplementary) in paragraph (5) (under which calculation and verification of certain values and amounts may be required to be in accordance with guidance approved by Department) for sub-paragraph (b) substitute—

“(b) in accordance with guidance from time to time prepared by a prescribed person.”.

**2** In Article 315F of that Order (orders in relation to transactions at an undervalue and preferences: supplementary) in paragraph (7) (under which calculation and verification of certain values and amounts may be required to be in accordance with guidance approved by Department) for sub-paragraph (b) substitute—

“(b) in accordance with guidance from time to time prepared by a prescribed person.”.

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

**3** In section 8A of the Pension Schemes Act (statutory standard for certification of occupational pension schemes) in subsection (5) (regulations may provide for determination to be made in accordance with guidance approved by Department) omit “and approved by the Department”.

**4** In section 109 of that Act (disclosure of information about schemes to members, etc.) in subsection (3A) (regulations may provide for information that must be given to be determined by reference to guidance approved by Department) for paragraphs (a) and (b) substitute “ is prepared and from time to time revised by a prescribed body. ”.

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*Status: Point in time view as at 02/06/2012.*

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

5 In Article 67D of the Pensions Order (actuarial equivalence requirements: further provisions) in paragraph (5) (requirements prescribed for calculation of actuarial values may include that the calculation is to be made in accordance with guidance approved by Department) for sub-paragraphs (a) and (b) substitute “ is prepared and from time to time revised by a prescribed body. ”.

6 In Article 116 of that Order (regulations may provide for values to be calculated in accordance with guidance approved by the Department) for paragraphs (a) and (b) substitute “ prepared and from time to time revised by a prescribed body. ”.

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

7 In Article 209 of the Pensions (Northern Ireland) Order 2005 (matters on which advice of actuary must be obtained) in paragraph (3) (regulations may require actuary to have regard to guidance) in the definition of “Prescribed guidance” omit “and, if the regulations so provide, is approved by the Department”.

SCHEDULE 6

Section 19.

REPEALS AND REVOCATIONS

**PART 1**

CATEGORY B RETIREMENT PENSION:  
REMOVAL OF RESTRICTION ON ENTITLEMENT

<b>Short Title</b>	<b>Extent of repeal or revocation</b>
The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In section 48A— (a) in each of subsections (2)(a) and (2B)(a), the words “and become entitled to a Category A retirement pension”; (b) subsection (5). Section 54(3). In Schedule 5, paragraph 8(3).
The Pensions (Northern Ireland) Order 1995 (NI 22)	In Part 3 of Schedule 2, paragraph 18(8) and (18).
The Civil Partnership Act 2004 (c. 33)	In Part 5 of Schedule 24, paragraph 79(5).



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**Status:** Point in time view as at 02/06/2012.

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The Pensions (Northern Ireland) Order 2005 (NI 1)	In Part 1 of Schedule 9, paragraph 13(a).
The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434)	In Part 1 of the Schedule, paragraphs 3, 4(b) and 6(1)(ii) (together with the “and” preceding it).

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## PART 2

### CATEGORY A AND C RETIREMENT PENSIONS: ABOLITION OF ADULT DEPENDENCY INCREASES

Short Title	Extent of repeal
The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	Section 30B(3)(b) (together with the “and” following it). Section 78(4)(d) (together with the “and” preceding it). Sections 83, 84 and 85. In section 114(4), “to 84”. In section 145(3)(b), the words “section 83(2) or (3) above or”.
The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (NI 12)	In Schedule 1, paragraphs 20 and 22.
The Jobseekers (Northern Ireland) Order 1995 (NI 15)	In Schedule 2, paragraph 8.
The Pensions (Northern Ireland) Order 1995 (NI 22)	In Part 2 of Schedule 2, paragraph 2. In Part 3 of Schedule 2, paragraphs 14 to 17 and 18(10).
The Civil Partnership Act 2004 (c. 33)	In Part 5 of Schedule 24, paragraphs 90 and 91.
The Child Benefit Act 2005 (c. 6)	In Part 2 of Schedule 1, paragraph 32.

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## PART 3

### UP-RATING

Short Title	Extent of repeal
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*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)*

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In Schedule 5, in each of paragraphs 5A(3)(a), 6(4)(b) and 6A(2)(b), the words “after it has been reduced by the amount of any increases under section 105 of the Pensions Act”.
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## PART 4

### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

Short Title	Extent of repeal
The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In section 39— (a) the words “and Schedule 4A to this Act” wherever occurring; (b) subsection (3). In Schedule 4A, in paragraph 1(2), “39(1),”.
The Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4)	Sections 31(2) and 33(3).

PROSPECTIVE

## PART 5

### INCREASE IN PENSIONABLE AGE

Short Title	Extent of repeal
The Pensions (Northern Ireland) Order 1995 (NI 22)	In Schedule 2, paragraph 8.

## PART 6

### ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES: REPEALS AND REVOCATIONS HAVING EFFECT ON ABOLITION DATE

Short Title	Extent of repeal or revocation
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**Status:** Point in time view as at 02/06/2012.

**Changes to legislation:** Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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)

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

In section 3—

- (a) subsections (4) to (6);
- (b) in subsection (7), the words “or appropriate scheme certificate”;
- (c) in the sidenote, the words “and appropriate scheme”.

In section 5—

- (a) in subsection (1), “or (3)”;
- (b) subsections (3) and (5);
- (c) in subsection (6)(a), the words “or, as the case may be, appropriate”;
- (d) in subsection (6)(b), the words “or, as the case may be, of being an appropriate scheme,”.

Section 8.

Sections 24 to 25.

In section 30—

- (a) in subsection (3), the words “or, as the case may be, the scheme's continuing to be an appropriate scheme” and “or appropriate scheme”;
- (b) subsection (5);
- (c) in subsection (8), the words “or appropriate scheme certificate”.

Section 38B.

Section 40.

Section 41A.

In section 51(2)(a), the words “(other than a money purchase contracted-out scheme)”.

In section 92(2)(a)(ii), the words “which is not an appropriate scheme”.

Section 159(2)(c).

In section 176(4), “, 40”.

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

Article 133(2) and (4).

Article 135(5).

Articles 139 to 143.

Article 160.

In Schedule 3, paragraphs 17, 27, 28 and 30(a).

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**Status:** Point in time view as at 02/06/2012.

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The Social Security (Northern Ireland) Order 1998 (NI 10)	In Schedule 6, paragraph 94.
The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)	In Schedule 1, paragraphs 36, 38(3), 44, 53, 55 and 57.
The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)	Article 3(10). In Schedule 2, paragraph 4 (together with the cross-heading immediately preceding it). In Schedule 5, in paragraph 7(6), in the definition of “contracted-out rights”— (a) in paragraph (a), “or (3)”; (b) the “or” following paragraph (a).
The Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4)	In Schedule 5, paragraphs 2(2) and 3.
The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649)	Articles 130 and 131.
The Financial Services and Markets Act 2000 (Consequential Amendments) Order 2002 (S.I. 2002/1555)	Article 19.
The Pensions (Northern Ireland) Order 2005 (NI 1)	Article 234(7). Article 261(3) to (7). Article 262(2), (4) and (5).
The Civil Partnership (Contracted-out Occupational and Appropriate Personal Pension Schemes) (Surviving Civil Partners) Order (Northern Ireland) 2005 (S.R. 2005/433)	In Schedule 1, paragraphs 10 to 12.
The Taxation of Pension Schemes (Consequential Amendments) Order 2006 (S.I. 2006/745)	Article 8(3) and (4).

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*Status: Point in time view as at 02/06/2012.*

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## PART 7

### ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES: FURTHER REPEALS

#### Commencement Information

**I6** Sch. 6 Pt. 7 in operation at 6.4.2012 by [S.R. 2012/115](#), [art. 2\(1\)\(c\)](#)

Short Title	Extent of repeal
The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In section 4C— (a) subsection (2)(d); (b) in subsection (5)(b), “or 38A(2C)”; (c) subsection (5)(g) to (j). In paragraph 1 of Schedule 1— (a) sub-paragraph (3)(a) and (b); (b) sub-paragraph (6)(a) and (b); (c) in sub-paragraph (9), the definition of “COMPS service”.
The Pension Schemes (Northern Ireland) Act 1993 (c. 49)	Section 4(3). In section 16(3), “and 39 to 41,”. Section 27. Section 36(b). Section 38A. Section 39. Section 41. Section 41B. In section 160(2)(b), “, 39 and 41”. In section 172— (a) in subsection (1)(za), the words “or section 38A(2C) or (3)”; (b) subsection (1)(a); (c) in subsection (7)(a), “, 38A(2D) or (5) or 39(5) or (6)”. In section 176— (a) in subsection (1), the definition of “minimum contributions”; (b) in subsection (4), “, 39”. In paragraph 2 of Schedule 3— (a) sub-paragraphs (2) and (3); (b) in the opening words of sub-paragraph (3A), “or (3)”;

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	(c) in sub-paragraph (3A)(a), the words “or (2) (as the case may be)”;
	(d) in sub-paragraph (5), the definition of “appropriate flat-rate percentage”
The Pensions (Northern Ireland) Order 1995 (NI 22)	Article 134(1), (4), (5) and (6). Article 135. Article 136. In Schedule 3, paragraphs 29, 34 and 35.
The Social Security (Northern Ireland) Order 1998 (NI 10)	In Schedule 6, paragraphs 58(4)(a) and 96.
The Welfare Reform and Pensions Act 1999 (c. 30)	In Part 2 of Schedule 10, paragraph 7.
The Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)	In Schedule 1, paragraphs 37(b), 46, 49, 52, 54, 56, 58 and 74(2)(a).
The National Insurance Contributions Act 2002 (c. 19)	In Schedule 1, paragraphs 42 and 43.

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## PART 8

### REMOVAL OF DEPARTMENT'S ROLE IN APPROVING ACTUARIAL GUIDANCE

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<b>Short Title</b>	<b>Extent of repeal</b>
The Pension Schemes (Northern Ireland) Act 1993 (c. 49)	In section 8A(5), the words “and approved by the Department”.
The Pensions (Northern Ireland) Order 2005 (NI 1)	In Article 209(3), in the definition of “Prescribed guidance”, the words “and, if the regulations so provide, is approved by the Department”.

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**Status:**

Point in time view as at 02/06/2012.

**Changes to legislation:**

Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 26 July 2023. 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.