Status: *Point in time view as at 31/12/2023.*
Changes to legislation: *Pensions Act (Northern Ireland) 2015, Paragraph 31 is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

ABOLOTION OF CONTRACTING-OUT FOR SALARY RELATED SCHEMES

PART 1

PENSION SCHEMES (NORTHERN IRELAND) ACT 1993: AMENDMENTS

31 In section 44A (additional pension and other benefits), in subsection (1), for the words from the beginning to the end of paragraph (b) substitute "In relation to—

(a) any tax week falling before the first abolition date where the amount of a Class 1 contribution attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 in respect of the earnings paid to or for the benefit of an earner in that week was reduced under section 38A of this Act (as it then had effect),

(b) any tax week falling before the second abolition date where the amount of a Class 1 contribution attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 in respect of the earnings paid to or for the benefit of an earner in that week was reduced under section 37 of this Act (as it then had effect), or

(c) any tax week falling before the first abolition date where an amount was paid under section 41(1) of this Act (as it then had effect) in respect of the earnings paid to or for the benefit of an earner,".

Commencement Information

I1 Sch. 13 para. 31 in operation at 6.4.2016, see s. 53(1)(3)

Status:
Point in time view as at 31/12/2023.

Changes to legislation:
Pensions Act (Northern Ireland) 2015, Paragraph 31 is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.