

SCHEDULES

SCHEDULE 1

Article 119

Amendments consequential on Part II

The Industrial Relations (Northern Ireland) Order (NI 16)

1. The Industrial Relations (Northern Ireland) Order 1976 is amended as follows.
2. In Article 22D(4) (dismissal on grounds of assertion of statutory right), after sub-paragraph (b) (ii) add—
“or
(iii) the rights conferred by Articles 42, 43, and 46 of the Pensions (Northern Ireland) Order 1995.”.
3. In Article 32(2A) (additional award for failure to comply with Article 31 not to be made), at the end add—
“or
(c) Article 46 of the Pensions (Northern Ireland) Order 1995.”.
4. In Article 33(2) (compensation for unfair dismissal), after “and (b)” insert “of this Order or Article 46 of the Pensions (Northern Ireland) Order 1995”.
5. In Article 34(6) (calculation of basic award), after “and (b)” insert “of this Order or Article 46 of the Pensions (Northern Ireland) Order 1995”.
6. In Article 39(1) (interim relief), in sub-paragraph (b), after “and (b)” insert “of this Order or Article 46 of the Pensions (Northern Ireland) Order 1995”.
7. In Article 39A(1) (procedure on hearing application, etc.), in sub-paragraph (b), after “and (b)” insert “of this Order or Article 46 of the Pensions (Northern Ireland) Order 1995”.
8. In Article 62(1) (conciliation officers), after sub-paragraph (ab) add—
“or
(ac) arising out of a contravention, or alleged contravention, of Article 42, 43 or 46 of the Pensions (Northern Ireland) Order 1995,”.
9. In Article 79 (application to the Crown), in paragraph (1), after “Part IV)” insert “and Articles 42 to 46 of the Pensions (Northern Ireland) Order 1995”.

The Companies (Northern Ireland) Order 1986 (NI 6)

10. In Article 442(1) of the Companies (Northern Ireland) Order 1986 (security of information obtained), after paragraph (df) insert—
“(dg) for the purpose of enabling or assisting the Occupational Pensions Regulatory Authority to discharge their functions under the Pension Schemes (Northern Ireland) Act 1993 or the Pensions (Northern Ireland) Order 1995 or any enactment in force in Great Britain corresponding to either of them,”.

Status: This is the original version (as it was originally made).

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

- 11.** In Article 283 of the Insolvency (Northern Ireland) Order 1989 (income payments orders)—
- (a) in paragraph (2), after “income of the bankrupt” insert “when taken together with payments to which paragraph (8) applies”, and
 - (b) at the end of paragraph (7), add—
 - “and any payment under a pension scheme but excluding any payment to which paragraph (8) applies.
 - (8) This paragraph applies to—
 - (a) payments by way of guaranteed minimum pension; and
 - (b) payments giving effect to the bankrupt’s protected rights as a member of a pension scheme.
 - (9) In this Article “guaranteed minimum pension” and “protected rights” have the same meaning as in the Pension Schemes (Northern Ireland) Act 1993.”.

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

- 12.** The Pension Schemes Act is amended as follows.
- 13.** In section 2 (registration), after subsection (2) insert—
 - “(2A) The regulations may make provision for information obtained by or furnished to the Registrar under or for the purposes of this Act to be disclosed to the Regulatory Authority or the Pensions Compensation Board.”.
- 14.** Sections 73 to 76 (assignment, forfeiture, etc. of short service benefit) are repealed.
- 15.** In section 78 (supplementary regulations), for “75” (in both places) substitute “72”.
- 16.** Section 98 to 104 (annual increase in pensions in payment) are repealed.
- 17.** Section 108 (restrictions on investment in employer-related assets) is repealed.
- 18.** Section 110 (documents for members, etc.) is repealed.
- 19.** In section 111(1), omit “or 110(1)(b)”.
- 20.** Section 112 (regulations as to auditors) is repealed.
- 21.** Section 114 (equal access) is repealed.
- 22.** Sections 115 to 118 (independent trustees) are repealed.
- 23.** In section 125 (overriding requirements)—
 - (a) in subsection (1), omit “Chapter I of Part V”, “, sections 115 to 118”, “under Chapter I of Part V or” and from “or 110” to “118”,
 - (b) in subsection (2), for from “, Chapter III” to “section 104)” substitute “and Chapter III of that Part”, and
 - (c) omit subsection (3)(a).
- 24.** In section 128 (bringing schemes into conformity with indirectly-applying requirements), omit “, the equal access requirements”.
- 25.** In section 129(1) (advice of the Board), omit “, the equal access requirements”.
- 26.** In section 130 (determination of questions), omit—
 - (a) in subsection (3), “, the equal access requirements”, and

- (b) in subsection (4), “or the equal access requirements” and “or, as the case may be, section 114(1)”.
- 27.** In section 132(2)(e)(iv) (applications to modify schemes), omit “or the equal access requirements”.
- 28.** In section 135(2) (functions of the Board), omit “, the equal access requirements”.
- 29.** In section 136(4) (effect of orders), omit paragraph (c) and the “and” immediately preceding it.
- 30.** Section 140 (deficiencies in assets on winding up) is repealed.
- 31.** In section 149 (power to modify Act)—
- (a) in subsection (1), omit from “and Chapter I” to “section 104”, and
 - (b) omit subsections (3) to (7).
- 32.** In section 150(1) (application of provisions to personal pension schemes), after “provision of this Act” insert “or of Articles 22 to 26 and 40 of the Pensions (Northern Ireland) Order 1995”.
- 33.** In section 155 (inalienability of certain pensions), after subsection (4) insert—
- “(4A) Where a person—
 - (a) is entitled or prospectively entitled as is mentioned in subsection (1), or
 - (b) is entitled to such rights or to such a payment as is mentioned in subsection (4), - no order shall be made by any court or the Enforcement of Judgments Office the effect of which would be that he would be restrained from receiving anything the assignment of which is or would be made void by either of those subsections.
 - (4B) Subsection (4A) does not prevent the making of an attachment of earnings order under the Judgments Enforcement (Northern Ireland) Order 1981.”.
- 34.** In section 165 (determination of questions by the Department), omit subsections (5) and (6).
- 35.** In section 173 (meaning of “manager”), after “1992” insert “or of Articles 22 to 26 of the Pensions (Northern Ireland) Order 1995”, and omit “or” after “1991”.
- 36.** In section 176 (general interpretation)—
- (a) in subsection (1)—
 - (i) omit the definition of “equal access requirements”, and
 - (ii) after the definition of “regulations” insert—
 - ““the Regulatory Authority” means the Occupational Pension Regulatory Authority;” and
- (b) in subsection (2), for from “, 156” to “requirements” substitute “and 156”.
- 37.** In section 178 (sub-delegation), in subsection (3)—
- (a) for “, 93(1), 100(8) and 140(5)” substitute “and 93(1)”,
 - (b) omit from “or, in the case of” to “determined”, and
 - (c) omit the words following paragraph (b).
- 38.** In Schedule 6 (re-enactment or amendment of certain provisions not in force), omit paragraphs 1 and 3.
- 39.** In Schedule 7 (consequential amendments), omit paragraph 10.

SCHEDULE 2

Article 123.

EQUALISATION

PART I

PENSIONABLE AGES FOR MEN AND WOMEN

Rules for determining pensionable age

1. The following rules apply for the purposes of the enactments relating to social security, that is, the following Acts and the instruments (as defined in section 1 of the Interpretation Act (Northern Ireland) 1954(1)) made, or having effect as if made, under them: the Contributions and Benefits Act, the Administration Act and the Pension Schemes Act.

Rules

- (1) A man attains pensionable age when he attains the age of 65 years.
- (2) A woman born before 6th April 1950 attains pensionable age when she attains the age of 60.
- (3) A woman born on any day in a period mentioned in column 1 of the following table attains pensionable age at the commencement of the day shown against that period in column 2.
- (4) A woman born after 5th April 1955 attains pensionable age when she attains the age of 65.
- (5) Any reference to a period in column 1 includes a reference to the first day of that period.

Table

(1) Period within which woman's birthday falls	(2) Day pensionable age attained
6th April 1950 to 5th May 1950	6th May 2010
6th May 1950 to 5th June 1950	6th July 2010
6th June 1950 to 5th July 1950	6th September 2010
6th July 1950 to 5th August 1950	6th November 2010
6th August 1950 to 5th September 1950	6th January 2011
6th September 1950 to 5th October 1950	6th March 2011
6th October 1950 to 5th November 1950	6th May 2011
6th November 1950 to 5th December 1950	6th July 2011
6th December 1950 to 5th January 1951	6th September 2011
6th January 1951 to 5th February 1951	6th November 2011
6th February 1951 to 5th March 1951	6th January 2012
6th March 1951 to 5th April 1951	6th March 2012
6th April 1951 to 5th May 1951	6th May 2012

(1) [1954 c. 33 \(N.I.\)](#).

(1) Period within which woman's birthday falls	(2) Day pensionable age attained
6th May 1951 to 5th June 1951	6th July 2012
6th June 1951 to 5th July 1951	6th September 2012
6th July 1951 to 5th August 1951	6th November 2012
6th August 1951 to 5th September 1951	6th January 2013
6th September 1951 to 5th October 1951	6th March 2013
6th October 1951 to 5th November 1951	6th May 2013
6th November 1951 to 5th December 1951	6th July 2013
6th December 1951 to 5th January 1952	6th September 2013
6th January 1952 to 5th February 1952	6th November 2013
6th February 1952 to 5th March 1952	6th January 2014
6th March 1952 to 5th April 1952	6th March 2014
6th April 1952 to 5th May 1952	6th May 2014
6th May 1952 to 5th June 1952	6th July 2014
6th June 1952 to 5th July 1952	6th September 2014
6th July 1952 to 5th August 1952	6th November 2014
6th August 1952 to 5th September 1952	6th January 2015
6th September 1952 to 5th October 1952	6th March 2015
6th October 1952 to 5th November 1952	6th May 2015
6th November 1952 to 5th December 1952	6th July 2015
6th December 1952 to 5th January 1953	6th September 2015
6th January 1953 to 5th February 1953	6th November 2015
6th February 1953 to 5th March 1953	6th January 2016
6th March 1953 to 5th April 1953	6th March 2016
6th April 1953 to 5th May 1953	6th May 2016
6th May 1953 to 5th June 1953	6th July 2016
6th June 1953 to 5th July 1953	6th September 2016
6th July 1953 to 5th August 1953	6th November 2016
6th August 1953 to 5th September 1953	6th January 2017
6th September 1953 to 5th October 1953	6th March 2017
6th October 1953 to 5th November 1953	6th May 2017
6th November 1953 to 5th December 1953	6th July 2017
6th December 1953 to 5th January 1954	6th September 2017
6th January 1954 to 5th February 1954	6th November 2017
6th February 1954 to 5th March 1954	6th January 2018

Status: This is the original version (as it was originally made).

(1) Period within which woman’s birthday falls	(2) Day pensionable age attained
6th March 1954 to 5th April 1954	6th March 2018
6th April 1954 to 5th May 1954	6th May 2018
6th May 1954 to 5th June 1954	6th July 2018
6th June 1954 to 5th July 1954	6th September 2018
6th July 1954 to 5th August 1954	6th November 2018
6th August 1954 to 5th September 1954	6th January 2019
6th September 1954 to 5th October 1954	6th March 2019
6th October 1954 to 5th November 1954	6th May 2019
6th November 1954 to 5th December 1954	6th July 2019
6th December 1954 to 5th January 1955	6th September 2019
6th January 1955 to 5th February 1955	6th November 2019
6th February 1955 to 5th March 1955	6th January 2020
6th March 1955 to 5th April 1955	6th March 2020

PART II

ENTITLEMENT TO CERTAIN PENSION AND OTHER BENEFITS

Pension increases for dependent spouses

2.—(1) For sections 83 and 84 of the Contributions and Benefits Act substitute—

“83A Pension increase for spouse.

(1) Subject to subsection (3) below, the weekly rate of a Category A or Category C retirement pension payable to a married pensioner shall, for any period mentioned in subsection (2) below, be increased by the amount specified in relation to the pension in Schedule 4, Part IV, column (3).

(2) The periods referred to in subsection (1) above are—

- (a) any period during which the pensioner is residing with the spouse, and
- (b) any period during which the pensioner is contributing to the maintenance of the spouse at a weekly rate not less than the amount so specified, and the spouse does not have weekly earnings which exceed that amount.

(3) Regulations may provide that for any period during which the pensioner is residing with the spouse and the spouse has earnings there shall be no increase of pension under this section.”.

(2) This paragraph has effect on 6th April 2010.

Category B retirement pensions

3.—(1) For sections 49 and 50 of the Contributions and Benefits Act substitute—

“48 Category B retirement pension for married person.

(1) A person who—

- (a) has attained pensionable age, and
- (b) on attaining that age was a married person or marries after attaining that age,

shall be entitled to a Category B retirement pension by virtue of the contributions of the other party to the marriage (“the spouse”) if the following requirement is met.

(2) The requirement is that the spouse—

- (a) has attained pensionable age and become entitled to a Category A retirement pension, and
- (b) satisfies the conditions specified in Schedule 3, Part I, paragraph 5.

(3) During any period when the spouse is alive, a Category B retirement pension payable by virtue of this section shall be payable at the weekly rate specified in Schedule 4, Part I, paragraph 5.

(4) During any period after the spouse is dead, a Category B retirement pension payable by virtue of this section shall be payable at the weekly rate corresponding to—

- (a) the weekly rate of the basic pension, plus
- (b) half of the weekly rate of the additional pension, determined in accordance with the provisions of sections 44 to 45A above as they apply in relation to a Category A retirement pension but subject to section 46(2) above and the modification in section 48C(4) below.

(5) person’s Category B retirement pension payable by virtue of this section shall not be payable for any period falling before the day on which the spouse’s entitlement is to be regarded as beginning for that purpose by virtue of section 5(1)(1) of the Administration Act.

48B Category B retirement pension for widows and widowers.

(1) A person (“the pensioner” whose spouse died—

- (a) while they were married, and
- (b) after the pensioner attained pensionable age,

shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if the spouse satisfied the conditions specified in Schedule 3, Part I, paragraph 5.

(2) A Category B retirement pension payable by virtue of subsection (1) above shall be payable at a weekly rate corresponding to—

- (a) the weekly rate of the basic pension, plus
- (b) half of the weekly rate of the additional pension,

determined in accordance with the provision of sections 44 to 45A above as they apply in relation to a Category A retirement pension, but subject to section 46(2) above and the modifications in subsection (3) below and section 48C(4) below.

(3) Where the spouse died under pensionable age, references in the provisions of section 44 to 45A above as applied by subsection (2) above to the tax year in which the pensioner attained pensionable age shall be taken as references to the tax year in which the spouse died.

Status: This is the original version (as it was originally made).

(4) A person who has attained pensionable age (“the pensioner”) whose spouse died before the pensioner attained that age shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if—

- (a) where the pensioner is a woman, the following condition is satisfied, and
- (b) where the pensioner is a man, the following condition would have been satisfied on the assumption mentioned in subsection (7) below.

(5) The condition is that the pensioner—

- (a) is entitled (or is treated by regulations as entitled) to a widow’s pension by virtue of section 38 above, and
- (b) became entitled to that pension in consequence of the spouse’s death.

(6) A Category B retirement pension payable by virtue of subsection (4) above shall be payable—

- (a) where the pensioner is a woman, at the same weekly rate as her widow’s pension and
- (b) where the pensioner is a man, at the same weekly rate as that of the pension to which he would have been entitled by virtue of section 38 above on the assumption mentioned in subsection (7) below.

(7) The assumption referred to in subsections (4) and (6) above is that a man is entitled to a pension by virtue of section 38 above on the same terms and conditions, and at the same rate, as a woman.

48C Category B retirement pension: general.

(1) Subject to the provisions of this Act, a person’s entitlement to a Category B retirement pension shall begin on the day on which the conditions of entitlement become satisfied and shall continue for life.

(2) In any case where—

- (a) a person would, apart from section 43(1) above, be entitled both to a Category A and to a Category B retirement pension, and
- (b) section 47(1) above would apply for the increase of the Category A retirement pension,

section 47(1) above shall be taken as applying also for the increase of the Category B retirement pension, subject to reduction or extinguishment of the increase by the application of section 47(2) above or section 42(5) of the Pensions Act.

(3) In the case of a pensioner whose spouse died on or before 5th April 2000, sections 48A(4)(b) and 48B(2)(b) above shall have effect with the omission of the words “half of”.

(4) In the application of the provisions of section 44 to 45A above by virtue of sections 48A(4) or 48B(2) above, references in those provisions to the pensioner shall be taken as references to the spouse.”.

(2) Section 48A of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man by reason of his marriage to a woman who was born before 6 April 1950.

(3) Section 48B of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man who attains pensionable age before 6th April 2010; and section 51 of that Act does not confer a right to a Category B retirement pension on a man who attains pensionable age on or after that date.

Home responsibilities protection

4.—(1) In paragraph 5 of Schedule 3 to the Contributions and Benefits Act (contribution conditions for entitlement to retirement pension), in sub-paragraph (7)(a) (condition that contributor must have paid or been credited with contributions of the relevant class for not less than the requisite number of years modified in the case of those precluded from regular employment by responsibilities at home), omit “(or at least 20 of them, if that is less than half)”.

(2) This paragraph has effect in relation to any person attaining pensionable age on or after 6th April 2010.

Additional pension

5. In section 46(2) of the Contributions and Benefits Act (benefits calculated by reference to Category A retirement pension), for the words following “45(4)(b) above—” substitute—

“N

- (a) the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, or
- (b) the number of tax years in the period—
 - (i) beginning with the tax year in which the deceased spouse (“S”) attained the age of 16 or if later 1978 79, and
 - (ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier.

whichever is the smaller number.”.

Increments

6.—(1) In section 54(1) of the Contributions and Benefits Act (election to defer right to pension), in paragraph (a), omit from “but” to “70”

(2) In Schedule 5 to that Act—

- (a) in paragraph 2(2), omit the definition of “the period of enhancement” (and the preceding “and”), and
- (b) for “period of enhancement” (in every other place in paragraph 2 and 3 where it appears) substitute “period of deferment”.

(3) In paragraph 2(3) of that Schedule, for “1/7th per cent.” substitute “1/5th per cent.”.

(4) In paragraph 8 of that schedule, omit sub-paragraphs (1) and (2).

(5) Sub-paragraph (1) comes into operation on 6th April 2010; and sub-paragraphs (2) to (4) have effect in relation to incremental periods beginning on or after that date.

Graduated retirement benefit

7. In section 62(1) of the Contributions and Benefits Act (graduated retirement benefit continued in force by regulations)—

- (a) in paragraph (a), for “replacing section 35(4) of the National Insurance Act (Northern Ireland) 1966” substitute “amending section 35(2) of the National Insurance Act (Northern Ireland) 1966 (value of unit of graduated contributions) so that the value is the same for women as it is for men for replacing section 35(4) of that Act”, and
- (b) at the end of paragraph (b) add “and for that section (except subsection (5) so to apply as it applies to women and their late husbands”.

Status: This is the original version (as it was originally made).

Christmas bonus for pensioners

8. In section 145(4) of that Act (Christmas bonus: supplementary), for “70 in the case of a man or 65 in the case of a woman” substitute “65”.

Part III

Consequential amendments

9. In the Contributions and Benefits Act—

(a) in section 121(1) (interpretation of Parts I to VI), for the definition of “pensionable age” substitute—

““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995; and”

(b) in section 146(2) (interpretation of Part X), for the definition of “pensionable age” substitute—

““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;”.

10. In section 167(1) of the Administration Act (interpretation), for the definition of “pensionable age” substitute—

““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;”.

11. In Article 25 of the Trade Union and Labour Relations (Northern Ireland) Order 1995(2) (exemption from requirement for election), in paragraph (3)(b), for the words following “pensionable age” substitute “(within the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995)”.

12. For section 45 of the Pension Schemes Act, including the cross heading preceding it, substitute—

“Women, married women and widows

45 Women, married women and widows.

45. The Department may make regulations modifying, in such manner as it thinks proper—

(a) this Chapter in its application to women born on or after 6th April 1950, and

(b) sections 37, 38, 42(1), 43(2) and (5) and 44, in their application to women who are or have been married.”.

13. In section 176(1) of that Act (interpretation), for the definition of “pensionable age” substitute—

““pensionable age”—

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

(2) 1995 NI 12.

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

Pension increases for dependent spouses

14. In the Contributions and Benefits Act—

- (a) in section 25(6)(c) (unemployment benefit), for “83” substitute “83A”,
- (b) in section 30B (incapacity benefit: rate), in paragraph (b) of the proviso to subsection (3), for “83” substitute “83A”,
- (c) in section 78(4)(d) (benefits for the aged), for “83” substitute “83A”,
- (d) in section 85(4) (pension increase: care of children), for “83(3)” substitute “83A(3)”,
- (e) in section 88 (pension increase: supplementary), for “83” substitute “83A”,
- (f) in section 114(4) (persons maintaining dependants, etc.) for “84” substitute “83A”, and
- (g) in section 145(3)(b) (Christmas bonus) for “83(2) or (3)” substitute “83A(2) or (3)”.

15. In the Social Security (Incapacity for Work) (Northern Ireland) Order 1994⁽³⁾, in Schedule 1, paragraphs 20 and 21 are omitted.

16. In the Jobseekers (Northern Ireland) Order 1995⁽⁴⁾, in Schedule 2, paragraph 8 is omitted.

17. Paragraphs 14 to 16 have effect on 6th April 2010.

Category B retirement pensions

18.—(1) In section 20(1)(f) of the Contributions and Benefits Act (general description of benefits), for sub-paragraph (ii) substitute—

“(ii) Category B, payable to a person by virtue of the contributions of a spouse (with increase for child dependants);”.

(2) In section 25(6) of that Act, in paragraph (b), for “(for married women) under section 53(2)” substitute “(for married people) under section 51A(2)”.

(3) In section 30B of that Act (incapacity benefit: rate), in paragraph (a) of the proviso to subsection (3), for “(for married women) under section 53(2)” substitute “(for married people) under section 51A(2)”.

(4) In section 41(5)(a) of that Act (long-term incapacity benefit for widowers), for “section 51 below” substitute “the contributions of his wife”.

(5) In section 46(2) of that Act (calculation of additional pension in certain benefits), for “50(3)” substitute “48A(4) or 48B(2)”.

(6) After section 51 of that Act insert—

“Special provision for married people.

51A.—(1) This section has effect where, apart from section 43(1) above, a married person would be entitled both—

- (a) to a Category A retirement pension, and
- (b) to a Category B retirement pension by virtue of the contributions of the other party to the marriage.

(3) 1994 NI 12.

(4) 1995 NI 15.

Status: This is the original version (as it was originally made).

(2) If by reason of a deficiency of contributions the basic pension in the Category A retirement pension falls short of the weekly rate specified in Schedule 4, Part I, paragraph 5, that basic pension shall be increased by the lesser of—

- (a) the amount of the shortfall, or
- (b) the amount of the weekly rate of the Category B retirement pension.

(3) This section does not apply in any case where both parties to the marriage attained pensionable age before 6th April 1979.”

and omit section 53 of that Act (special provision for married women).

(7) In section 52 of that Act (special provision for surviving spouses), for subsection (1)(b) substitute—

“(b) to a Category B retirement pension by virtue of the contributions of a spouse who has died.”.

(8) In section 54 of that Act (supplemental provisions), for subsection (3) substitute—

“(3) Where both parties to a marriage (call them “P” and “S”) have become entitled to retirement pensions and—

- (a) P’s pension is Category A, and
- (b) S’s pension is—
 - (i) Category B by virtue of P’s contributions, or
 - (ii) Category A with an increase under section 51A(2) above by virtue of P’s contributions,

P shall not be entitled to make an election in accordance with regulations made under subsection (1) above without S’s consent, unless that consent is unreasonably withheld.”.

(9) In section 60 of that Act (partial satisfaction of contribution conditions)—

(a) in subsection (2), for “him” (in paragraph (b)) substitute “the employed earner” and for “his widow’s entitlement” substitute “the entitlement of the employed earner’s widow or widower”, and

(b) for subsection (3)(d) substitute—

“(d) a Category B retirement pension payable by virtue of section 48B above.”.

(10) In section 85 of that Act (pension increase for person with care of children), in subsection (3), for “man whose wife” substitute “person whose spouse”.

(11) In Schedule 4 to that act (rates of benefit, etc.), in paragraph 5 of Part I, for “50(1)(a)(i)” substitute “48A(3)”.

(12) In Schedule 5 to that Act (increased pension where entitlement deferred), in paragraph 2(5) (a), for “5 or 6” substitute “5, 5A or 6”.

(13) In paragraph 4 of that Schedule, for sub-paragraphs (1) and (2) substitute—

“(1) Subject to sub-paragraph (3) below, where—

(a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call the person “S”) when S died, and

(b) either—

(i) was entitled to a Category A or Category B retirement pension with an increase under this Schedule, or

(ii) would have been so entitled if S's period of deferment had ended on the day before S's death,

the rate of W's pension shall be increased by an amount equal to the increase to which S was or would have been entitled under this Schedule apart from paragraphs 5 to 6."

(14) Paragraph 4(1) of that Schedule (as inserted by sub-paragraph (13)) has effect where W is a man who attains pensionable age before 6th April 2010 as if paragraph (a) also required him to have been over pensionable age when S died.

(15) For paragraphs 5 and 6 of that Schedule substitute—

5A.—(1) Where—

(a) a widow or widower (call that person "W") is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call that person "S") when S dies, and

(b) S either—

(i) was entitled to a guaranteed minimum pension with an increase under section 11(1) of the Pensions Act, or

(ii) would have been so entitled if S had retired on the date of S's death, the rate of W's pension shall be increased by the following amount.

(2) The amount is—

(a) where W is a widow, an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be), and

(b) where W is a widower, an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be).

5A.—(1) This paragraph applies where W (referred to in paragraph 5 above) is a widow.

(2) Where the husband dies before 6th April 2000, the amounts referred to in paragraph 5(2)(a) above are the following—

(a) an amount equal to one-half of the increase mentioned in paragraph 5(1)(b) above,

(b) the appropriate amount, and

(c) an amount equal to any increase to which the husband had been entitled under paragraph 5 above.

(3) Where the husband dies after 5th April 2000, the amounts referred to in paragraph 5(2)(a) above are the following—

(a) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and

(b) one-half of any increase to which the husband had been entitled under paragraph 5 above.

6.—(1) This paragraph applies where W (referred to in paragraph 5 above) is a widower.

(2) Where the wife dies before 6th April 1989, the amounts referred to in paragraph 5(2)(b) above are the following—

(a) an amount equal to the increase mentioned in paragraph 5(1)(b) above,

(b) the appropriate amount, and

(c) an amount equal to any increase to which the wife had been entitled under paragraph 5 above.

Status: This is the original version (as it was originally made).

(3) Where the wife dies after 5th April 1989 but before 6th April 2000, the amounts referred to in paragraph 5(2)(b) above are the following—

- (a) the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
- (b) one-half of that increase, so far as attributable to employment after 5th April 1988,
- (c) the appropriate amount reduced by the amount of any increases under section 105 of the Pension Act, and
- (d) any increase to which the wife had been entitled under paragraph 5 above.

(4) Where the wife dies after 5th April 2000, the amounts referred to in paragraph 5(2)(b) above are the following—

- (a) one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
- (b) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and
- (c) one-half of any increase to which the wife had been entitled under paragraph 5 above.

(16) Paragraph 5(1) of that Schedule (inserted by sub-paragraph (15)) has effect, where W is a man who attained pensionable age before 6th April 2010, as if paragraph (a) also required him to have been over pensionable age when S died.

(17) In paragraph 7 of that Schedule—

- (a) in sub-paragraph (1), for “paragraphs 5 and 6” substitute “paragraphs 5 to 6”, and
- (b) in sub-paragraph (2), for “paragraph 5 or 6” substitute “paragraph 5, 5A or 6”.

(18) In paragraph 8 of that Schedule, for sub-paragraphs (3) and (4) substitute—

“(3) In the case of the following pensions (where “P” is a married person and “S” is the other party to the marriage), that is—

- (a) a Category B retirement pension to which P is entitled by virtue of the contributions of S, or
- (b) P’s Category A retirement pension with an increase under section 51A(2) above attributable to the contributions of S,

the reference in paragraph 2(3) above to the pension to which a person would have been entitled if that person’s entitlement had not been deferred shall be construed as a reference to the pension to which P would have been entitled if neither P’s nor S’s entitlement to a retirement pension had been deferred.

(4) Paragraph 4(1)(b) above shall not apply to a Category B retirement pension to which S was or would have been entitled by virtue of W’s contributions (“W” and “S” having the same meaning as in paragraph 4(1)); and where the Category A retirement pension to which S was or would have been entitled includes an increase under section 51A(2) above attributable to W’s contributions, the increase to which W is entitled under that paragraph shall be calculated as if there had been no increase under that section.”.

19. In section 42 of the Pension Schemes Act (effect of entitlement to guaranteed minimum pension on payment of benefits), in subsection (6)(b)(iii), for “section 49” substitute “section 48A or 48B”.

SCHEDULE 3

Article 147.

AMENDMENTS RELATING TO PART IV, ETC.

The Country Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))

1. In section 116A(2) of the Country Courts Act (Northern Ireland) 1959, in the definition of “personal pension scheme”, for from “by the” onwards, substitute “in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Resident Magistrates' Pensions Act (Northern Ireland) 1960 (c. 2 (N.I.))

2. In section 2A(2) of the Resident Magistrates' Pensions Act (Northern Ireland) 1960, in the definition of “personal pension scheme”, for from “by the” onwards, substitute “in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Lands Tribunal and Compensation Act (Northern Ireland) 1964 (c. 29 (N.I.))

3. In section 2A(2) of the Lands Tribunal and Compensation Act (Northern Ireland) 1969, in the definition of “personal pension scheme”, for form “by the” onwards, substitute “in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1969 (c. 7 (N.I.))

4. In section 2A(9) of the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1969, in the definition of “personal pension scheme”, for from “by the” onwards, substitute “in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Social Security (Northern Ireland) Act 1975 (c. 15)

5. In Schedule 10 to the Social Security (Northern Ireland) Act 1975, in paragraph 7A(2), in the definition of “personal pension scheme”, for from “by the” onwards, substitute “in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Judicial Pensions Act 1981 (c. 20)

6. In section 14A(2) of the Judicial Pensions Act 1981 (modifications of that Act in relation to personal pensions), in the definition of “personal pension scheme” after “Act 1993” insert “or (in the case of judicial office held in Northern Ireland), in accordance with section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

The Companies (Northern Ireland) Order 1986 (NI 6)

7. In Schedule 2 to the Companies (Northern Ireland) Order 1986 (interpretation of references to “beneficial interest”), in paragraphs 3(2)(b) and 7(2)(b), for “state scheme” substitute “contributions equivalent”.

The Income and Corporation Taxes Act 1988 (c. 1)

8. In section 649 of the Taxes Act 1988 (minimum contributions towards approved personal pensions schemes), after subsection (6)(b), insert—

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“(bb) references to sections 45(1) and 41(1A)(a) of the Pension Schemes Act 1993 were references to sections 41(1) and 37(1A)(a) of the Pension Schemes (Northern Ireland) Act 1993, respectively.”.

The Social Security (Northern Ireland) Order 1989 (NI 13)

9. In the Social Security (Northern Ireland) Order 1989, omit Article 30(7) (orders of the Occupational Pensions Board).

10. In Schedule 5 to that Order (equal treatment in employment-related schemes), omit paragraphs 4, 5(2)(c) and 6(3)(c).

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

11. In Schedule 1 to the Contributions and Benefits Act (supplementary provisions), in paragraph 8(1)(g), for “state scheme” substitute “contributions equivalent”.

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

12.—(1) The Administration Act is amended as follows.

(2) In section 104 (appointment and powers of inspectors) in subsections (2)(c)(ii), (6)(a)(ii) and (7)(e)(i), for “state scheme” substitute “contributions equivalent”.

(3) In section 114 (proof of previous offences), in subsections (3) and (4), for “state scheme” substitute “contributions equivalent”.

(4) In Schedule 4 (persons employed in social security administration, etc.), omit the entries in Part I relating to the Occupational Pensions Board.

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

13. The Pension Schemes Act is amended as follows.

14. In the provisions listed in the first column of the table—

- (a) in each place where the word appears, for “Board” substitute “Department”, and
- (b) the additional amendment listed in the second column of the table in relation to those provisions have effect.

TABLE

Provision	Additional amendments
Section 4 (meaning of terms).	—
Section 5 (requirements for certification)	In subsection (4), for “they think” substitute “it thinks”.
Section 7 (employer’s right to elect as to contracting-out).	In subsection (4), for “consider” and “they” substitute, respectively, “considers” and “it”. In subsection (5)(d), for “they are” substitute “it is”.
Section 26 (protected rights).	—

Provision	Additional amendments
Section 30 (cancellation, etc. of certificates)	In subsection (2)(a), for “they have” substitute “it has”. In subsections (4) and (5), for “they consider” and “they” substitute, respectively, “it considers” and “it”.
Section 46 (schemes ceasing to be certified).	In subsection (2), for “have” (in both places) and “their” substitute, respectively, “has” and “its”. In subsection (3), for “they subsequently approve” substitute “it subsequently approves”. In subsection (4), for the first “have” substitute “has”.
Section 53 (contribution equivalent premiums).	In subsection (4) for “consider” and “they” substitute, respectively, “considers” and “it”.
Section 159 (rule against perpetuities).	In subsection (6), for “consider” substitute “considers”.

- 15.** In section 3 (issue of certificates)—
- in subsections (1) and (6), for “Board” substitute “Department”, and
 - in subsection (4), omit “by the Board”.
- 16.** In section 4 (definition of terms)—
- in subsection (2), for the words following the definition of “minimum payment” substitute—
“and for the purposes of this subsection “rebate percentage” means the appropriate flat rate percentage for the purposes of section 38A(2)”, and
 - omit subsection (5).
- 17.** In section 5 (requirements for certification), in subsection (3), omit “18 and”.
- 18.** In section 6 (protected rights), in subsection (2)(a), after “minimum payments” insert “and payments under section 38A(3)”.
- 19.** In section 9 (minimum pensions for earners), in subsection (2)(a), omit from “and does” to the end.
- 20.** In section 10 (earner’s guaranteed minimum)—
- omit subsection (3),
 - in subsection (8) after “1978-79” insert “or later than tax year ending immediately before the principal appointed day”.
- 21.** In section 12 (revaluation of earnings factors)—
- in subsection (3), for the words following “at least” substitute “the prescribed percentage for each relevant year after the last service tax year; and the provisions included by virtue of this subsection may also conform with such additional requirements as may be prescribed”, and
 - for the definition of “final relevant year” in subsection (5) substitute—

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““final relevant year” means the last tax year in the earner’s working life.”

22. In section 13 (minimum pensions for widows and widowers), at the end of subsection (7) add “or widows”.

23. Section 18 (financing of benefits) is repealed.

24. In section 19 (securing of benefits)—

- (a) omit subsections (1) and (5),
- (b) in subsection (4), for “(1 to (3)” substitute “(2) and (3)”;

and subsection (2) and (3) of that section do not apply where the winding up is begun on or after the principal appointed day.

25. Section 20 (sufficiency of resources) is repealed.

26. In section 21 (conditions as to investments, etc.)—

- (a) omit subsection (1) and (3), and
- (b) for subsection (2) substitute—

“(2) A salary related contracted-out scheme must, in relation to any earner’s service before the principal appointed day, comply with any requirements prescribed for the purpose of securing that—

- (a) the Department is kept informed about any matters affecting the security of the minimum pensions guaranteed under the scheme, and
- (b) the resources of the scheme are brought to and are maintained at a level satisfactory to the Department.”.

27. In section 24 (ways of giving effect to protected rights)—

- (a) in subsection (3), for “subsections (5) and (7)” substitute “subsection (5)”,
- (b) in subsection (4)(d), for “a manner satisfactory to the Board” substitute “the prescribed manner”, and
- (c) omit subsection (7).

28. In section 25 (the pension and annuity requirements), in subsection (1)(b)(ii), for “a manner satisfactory to the Board” substitute “the prescribed manner”.

29. In section 27 (investment and resources of schemes)—

- (a) omit subsection (1),
- (b) in subsection (3)(a), after “minimum payments” insert “and payments under section 38A(3)”, and
- (c) at the end of that section add—

“(5) Any minimum contributions required by reason of this section to be applied so as to provide money purchase benefits for or in respect of a member of a scheme must be so applied in the prescribed manner and within the prescribed period.”.

30. In section 30 (cancellation, etc., of certificates)—

- (a) for subsection (1)(a) substitute—

“(a) in the case of a contracting-out certificate—

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

(ii) where the scheme is a salary related contracted-out scheme and the certificate was issued on or after the principal appointed day, if any employer of persons in the description or category of employment to which the scheme in question relates, or the actuary of the scheme, fails to provide the Department, at prescribed intervals, with such documents as may be prescribed for the purpose of verifying that the conditions of section 5(2B) are satisfied; and”

(b) omit subsection (6), and

(c) for subsection (7) substitute—

“(4) Without prejudice to the preceding provisions of this section, failure of a scheme to comply with any requirements prescribed by virtue of section 21(2) shall be a ground on which the Department may, in respect of any employment to which the scheme relates, cancel a contracting-out certificate.”.

31. Sections 31 (surrender, etc: issue of further certificates) and 32 (surrender, etc: cancellation of further certificates) are repealed.

32. For section 33 substitute—

“33 Alteration of rules of contracted-out schemes.

(1) Except in prescribed circumstances, the rules of a contracted-out scheme cannot be altered unless the alteration is of a prescribed description.

(2) Regulations made by virtue of subsection (1) may operate so as to validate with retrospective effect any alteration of the rules which would otherwise be void under this section.

(3) References in this section to a contracted-out scheme include a scheme which has ceased to be contracted-out so long as any person is entitled to receive, or has accrued rights to, any benefits under the scheme attributable to a period when the scheme was contracted-out.

(4) The reference in subsection (3) to a person entitled to receive benefits under a scheme includes a person so entitled by virtue of being the widower of an earner only in such cases as may be prescribed.”.

33. In section 34 (alteration of rules of appropriate schemes)—

(a) in subsection (1), omit from “, unless” to the end,

(b) in subsection (3), omit from “if” to the end,

(c) in subsection (4), for the words from the beginning to “direct,” substitute “Regulations made by virtue of subsection (2) may”, and

(d) omit subsection (7).

34. In section 39 (payment of minimum contributions), in subsection (1), after “circumstances” insert “or in respect of such periods”.

35. In section 41 (minimum contributions towards personal pension schemes), omit subsection (3)(d).

36. In section 42(1) (effect of entitlement to guaranteed minimum pensions on payment of social security benefits), for paragraph (i) substitute—

“(i) to that part of its additional pension which is attributable to earnings factors for any tax years ending before the principal appointed day,”.

Status: This is the original version (as it was originally made).

- 37.** In section 46 (powers to approve arrangements for scheme ceasing to be certified)—
- (a) in subsection (1)(a)—
 - (i) at the end of sub-paragraph (i), insert “or accrued rights to pensions under the scheme attributable to their service on or after the principal appointed day”, and
 - (ii) in sub-paragraph (ii), for “guaranteed minimum pensions under the scheme” substitute “such pensions”,
 - (b) after subsection (1), insert—
 - “(1A) The power of the Department to approve arrangements under this section—
 - (a) includes power to approve arrangements subject to conditions, and
 - (b) may be exercised either generally or in relation to a particular scheme.
 - (1B) Arrangements may not be approved under this section unless any prescribed conditions are met.”, and
 - (c) omit subsection (7).
- 38.** In section 47 (calculation of GMPs preserved under approved arrangements), in subsection (1)(a), for “are subject to approved arrangements” substitute “satisfy prescribed conditions”.
- 39.** In section 48 (supervision of schemes which have ceased to be certified)—
- (a) for subsection (2)(a) and (b) substitute—
 - “(a) the scheme has ceased to be a contracted-out scheme, and
 - (b) any persons remain who fall within any of the following categories.
 - (2A) Those categories are—
 - (a) any persons entitled to receive, or having accrued rights to—
 - (i) guaranteed minimum pensions, or
 - (ii) pensions under the scheme attributable to service on or after the principal appointed day but before the scheme ceased to be contracted-out,
 - (b) any persons who have protected rights under the scheme or are entitled to any benefit giving effect to protected rights under it.”,
 - (b) for subsection (3)(a) and (b) substitute—
 - “(a) the scheme has ceased to be an appropriate scheme, and
 - (b) any persons remain who have protected rights under the scheme or are entitled to any benefit giving effect to protected rights under it.”, and
 - (c) omit subsections (4) to (6).
- 40.** In section 49 (supervision: former contracted-out schemes)—
- (a) for subsection (1) substitute—
 - “(1) The Department may direct the trustees or managers of the scheme, or the employer, to take or refrain from taking such steps as the Department may specify in writing; and such a direction shall be final and binding on the person directed and any person claiming under him.
 - (1A) An appeal on a point of law shall lie to the High Court from a direction under subsection (1) at the instance of the trustees or managers or the employer, or any person claiming under them.
 - (1B) A direction under subsection (1) shall be enforceable as if it were an order of the county court.”,

- (b) omit subsection (2),
 - (c) for subsection (3) substitute—

“(4) If a certificate has been issued under subsection (2) of section 46 and has not been cancelled under subsection (3) of that section, any liabilities in respect of such entitlement or rights as are referred to in section 48(2A)(a) or (b) must, except in prescribed circumstances, be discharged (subject to any directions under subsection (1)) in a prescribed manner and within a prescribed period or such longer period as the Department may allow.”, and
 - (d) omit subsections (4) and (5).
- 41.** In section 50 (supervision: former appropriate personal pension schemes)—
- (a) for subsections (1) and (2) substitute—

“(1) The Department may direct the trustees or managers of the scheme to take or refrain from taking such steps as the Department may specify in writing; and such a direction shall be final and binding on the person directed and any person claiming under him.

(1A) An appeal on a point of law shall lie to the High Court from a direction under subsection (1) at the instance of the trustees or managers or the employer, or any person claiming under them.

(1B) A direction under subsection (1) shall be enforceable as if it were an order of the county court.

(2) If a certificate has been issued under subsection (2) of section not been cancelled under subsection (3) of that section, any liabilities in respect of such entitlement or rights as are referred to in section 48(3)(b) must, except in prescribed circumstances, be discharged (subject to any directions under subsection (1)) in a prescribed manner and within a prescribed period or such longer period as the Department may allow.”,
 - (b) omit subsection (3).
- 42.** scheme premiums), omit subsections (1) and (3) to (6).
- 43.** In Section 52 (provisions supplementary to section 51)—
- (a) omit subsection (1), in subsection (2) the words following “the prescribed period” and subsection (3), and
 - (b) for subsections (5) and (b) substitute—

“(5) The reference in section 51(2A) to an accrued right to short service benefit includes an accrued right to any provision which, under the preservation requirements, is permitted as an alternative to short service benefit (other than provision for return of contributions or for benefit in the form of a lump sum).

(6) Subject to regulations under paragraph 1 of Schedule 1, service in any employment which ceases with the death of the employer shall be treated for the purposes of section 51(2A) as ceasing immediately before the death”.
- 44.** In section 54 (amount of premiums under section 51), omit subsections (1) to (3), (5) and (6).
- 45.** Section 55 (alternative basis for revaluation) is repealed.
- 46.** In section 56 (effect of payment of premiums on rights)—
- (a) omit subsections (1) to (3).
 - (b) in subsection (4)—
 - (i) for “51(2)(i)” substitute “51(2A)(a) and (b), (d) and (e)”, and

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- (ii) at the end add “or (in relation to service on or after the principal appointed day(rights to pensions under the scheme so far as attributable to the amount of the premium”, and
 - (c) in subsection (5), for “51(2)(ii)” substitute “51(2A)(c)” and after “widower” add “or widower”, and
 - (d) omit subsections (6) to (10).
- 47.** In section 57 (deduction of contributions equivalent premium from refund of scheme contributions)—
- (a) for subsection (1)(a) substitute—
 - “(a) an earner’s service in contracted-out employment ceases or his employment ceases to be contracted-out employment, and”,
 - (b) in subsection (8)—
 - (i) for paragraph (a) substitute—
 - “(a) an earner’s service in contracted-out employment ceases or his employment ceases to be contracted-out employment,”,
 - (ii) for “termination” substitute “cessation”, and
 - (c) in subsection (9), for “termination” (in both places) substitute “cessation”.
- 48.** In section 58 (no recovery of premiums from earners)—
- (a) in subsection (1), for “state scheme” substitute “contributions equivalent”, and
 - (b) omit subsection (2).
- 49.** In section 59 (further provisions concerning calculations relating to premiums)—
- (a) in subsection (1)—
 - (i) omit paragraph (a).
 - (ii) in paragraph (b), for “subsection (4) of that section” substitute “section 54(4)”, and
 - (iii) omit paragraph (c),
 - (b) omit subsection (2),
 - (c) in subsection (3)—
 - (i) omit paragraph (a)
 - (ii) in paragraph (b), for “subsection (4) of that section” substitute “section 54(4)”, and
 - (iii) omit the words following paragraph (ii), and
 - (d) omit subsection (4).
- 50.** Sections 60 to 62 (actuarial tables, former and future earners and widowers) are repealed.
- 51.** In sections 63 and 64 (non-payment of state scheme premiums), for “state scheme” (in each place) substitute “contributions equivalent”.
- 52.** In section 80(5), omit paragraph (b) and the preceding “or”.
- 53.** In section 92 (right to cash equivalent: exercise of options)—
- (a) in subsection (2)(a), after “guaranteed minimum pensions” insert “his accrued rights so far as attributable to service in contracted-out employment on or after the principal appointed day”, and

- (b) in subsection (3)(a), for “guaranteed minimum pensions” substitute “pensions, being guaranteed minimum pensions or pensions so far as attributable to service in contracted-out employment on or after the principal appointed day”.
- 54.** Sections 129 to 131 (advice and determinations as to conformity of schemes with requirements) are repealed.
- 55.** In section 151 (requirement to give information to the Department or the Board)—
- (a) omit “or the Board”.
 - (b) for “or they require” substitute “requires”, and
 - (c) for from “sections 3” to “premiums)” substitute “Part III”.
- 56.** In section 154 (disclosure of information between government departments)—
- (a) omit subsections (2) and (3),
 - (b) in subsection (5) for “Subsections (1) to (3) extend” substitute “Subsection (1) extends”;
 - (c) in subsection (6), omit “,(2) or (3)”, paragraph (d) and the preceding “or”,
 - (d) in subsection (7)—
 - (i) for “,the Inland Revenue and the Board”, substitute “and the Inland Revenue”,
 - (ii) after paragraph (a), insert “or”, and
 - (iii) omit paragraph (c) and the preceding “or”, and
 - (e) omit subsection (8).
- 57.** In section 160 (Crown employment)—
- (a) in subsection (1)(b)(i), omit “167, 168”
 - (b) in subsection (2), omit from “sections 51” to “premiums)”
- 58.** In section 161 (application of certain provisions to cases with foreign element), in subsection (2)(a), for from “sections 3” to “premiums)” substitute “Part III”.
- 59.** In section 162(5) (reciprocity with other countries), omit “167, 168”.
- 60.** In section 165 (determinations by the Department)—
- (a) in subsection (1)—
 - (i) in paragraph (b) for “state scheme” (in both places) substitute “contributions equivalent”,
 - (ii) omit “and” at the end of paragraph (c), and
 - (iii) for the words following paragraph (d) substitute—
 - “and
 - (e) any question whether an employment is, or is to be treated, for the purposes of this Act as contracted-out employment or as to the persons in relation to whom, or the period for which, an employment is, or is to be treated, for the purposes of this Act as such employment”,
 - (b) omit subsections (3) and (4), and
 - (c) at the end of that section add—
 - “(7) Sections 16 and 17 of the Social Security Administration (Northern Ireland) Act 1992 (appeals and reviews) shall have effect as if the questions mentioned in subsection (1) of section 15 of that Act included—

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- (a) any question arising in connection with the issue, cancellation or variation of contracting-out certificates or appropriate scheme certificates, not being a question mentioned in subsection (1)(e) above, and
- (b) any other question arising under this Act which falls to be determined by the Department, not being a question mentioned in that subsection.

(8) Regulations may make provision with respect to the procedure to be adopted on any application for a review made under section 17 of that Act by virtue of subsection (7) above and generally with respect to such applications and reviews, but may not prevent such a review being entered upon without an application being made.”

61. In section 166 (questions arising in proceedings), in subsection (1)(b), for “state scheme” substitute “contributions equivalent”.

62. Sections 167 and 168 (reviews and appeals) are repealed.

63. In section 169 (grants), for “Board” (in both places) substitute “Regulatory Authority”.

64. In section 171 (fees), for “either by the Department or by the Board on its behalf” substitute “by the Department”.

65. In section 172 (general financial arrangements)—

(a) in subsection 2(b)—

(i) in sub-paragraph (i), omit “167, 168”, and

(ii) in sub-paragraph (ii), omit from “sections 51” to “premiums),”, and

(b) omit subsection (7)(b).

66. In section 176 (general interpretation)—

(a) in subsection (1)—

(i) omit the definitions of “accrued rights premium”, “the Board”, “contracted-out protected rights premium”, “limited revaluation premium”, “pensioners’s rights premium”, “personal pension protected rights premium”, “state scheme premium” and “transfer premium”,

(ii) in the definition of “contributions equivalent premium” for “51(6)(e)” substitute “51(2)”, and

(iii) insert the following after the definition of “the preservation requirements” —

““the principal appointed day” has the meaning assigned by section 3(2B);”,
and

(b) in subsection (3), omit “,167, 168”.

67. In section 177 (orders and regulations)—

(a) in subsection (1), omit “Board or”;

(b) in subsection (5)(a), omit “,167, 168”.

68. In section 178 (sub-delegation), omit “,167, 168” in subsection (1), and subsection (2).

69. Section 179 (consultation about regulations) is repealed.

70. In Schedule 1 (certification regulations)—

(a) in paragraph 2(1), for “Board” substitute “Department”.

(b) in paragraph 4(3), for from “does not cease” to the end substitute “which, apart from the regulations, would not be contracted-out employment is treated as contracted-out

employment where any benefits provided under the scheme are attributable to a period when the scheme was contracted-out”,

- (c) in paragraph 5(1)—
 - (i) omit “or the Board” and “or, as the case may be, the Board”, and
 - (ii) for “61” substitute “59”,
- (d) in paragraph 5(2) omit “to 61” and
- (e) in paragraph 9(3) to (5) substitute— “(2A) Sub-paragraphs (3) and (4) shall be omitted.”.

71. In Schedule 3 (Priority in bankruptcy)—

- (a) in paragraph 3(1), for “state scheme” substitute “contributions equivalent”, and
- (b) in paragraph 4(2), for “, contracting-out employment and a state scheme premium” (where first occurring) substitute “and contracted-out employment” and for from “, contracted-out employment” (where next occurring) to “premium” substitute “and contracted-out employment”.

72. In Schedule 5 (transitional provisions and savings), omit paragraph 11.

The Pensions Act 1995 (c. 26)

73. In Schedule 5 to the Pensions Act 1995, omit paragraph 12(2) (amendment of section 649 of the Taxes Act 1988 not to extend to Northern Ireland).

SCHEDULE 4

Article 165

GENERAL MINOR AND CONSEQUENTIAL AMENDMENTS

The Judicial Pensions and Retirement Act 1993 (c. 8)

1. In section 13(9) of the Judicial Pensions and Retirement Act 1993, in the definition of “personal pension scheme”, for “1” substitute “3”.

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

2. In section 170 of the Contributions and Benefits Act, before the definition of “the Pensions Order”, insert—

““the Pensions Act” means the Pension Schemes (Northern Ireland) Act 1993;”.

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

3. In section 135 of the Social Security Administration (Northern Ireland) Act 1992 (effect of alteration of rates of benefit under Parts II to V of the Contributions and Benefits Act), after subsection (6) insert—

“(7) So long as sections 35 and 36 of the National Insurance Act (Northern Ireland) 1966 (graduated retirement benefit) continue in force by virtue of regulations made under Schedule 3 to the Social Security (Consequential Provisions) Act 1975 or under Schedule 3 to the Consequential Provisions Act, regulations may make provision for applying the provisions of this section—

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- (a) to the amount of graduated retirement benefit payable for each unit of graduated contributions,
- (b) to increases of such benefit under any provisions made by virtue of Article 26(1) (a) of the Pensions Order or section 62(1)(a) of the Contributions and Benefits Act, and
- (c) to any addition under section 36(1) of the National Insurance Act (Northern Ireland) 1966 (addition to weekly rate of retirement pension for widows and widowers) to the amount of such benefit.”

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

4. The Pension Schemes Act is amended as follows.
5. In section 91(1) (ways of taking right to cash equivalent), for “this Chapter” substitute “paragraph (a), (aa) or (b) of section 90(1)”.
6. In section 93 (calculation of cash equivalents)—
 - (a) in subsection (2)(a) after “cash equivalents” insert “except guaranteed cash equivalents (as defined in section 90 (1A))”,
 - (b) in subsection (3)(b), for from “the date” to the end substitute “the appropriate date”, and
 - (c) after subsection (3) insert—

“(3A) For the purposes of subsection (3), the “appropriate date” —

 - (a) in the case of a salary related occupational pension scheme, is the guarantee date (within the meaning of section 89A), and
 - (b) in any other case, is the date on which the trustees receive an application from the member under section 91.”.
7. In section 94 (variation and loss of rights to cash equivalents)—
 - (a) in subsection (1), after “occupational pension scheme” insert “other than a salary related scheme”,
 - (b) after that subsection insert—

“(1A) Regulations may provide that a member of a salary related occupational pension scheme who continues in employment to which the scheme applies after his pensionable service in that employment terminates—

 - (a) acquires a right to only part of his guaranteed cash equivalent, or
 - (b) acquires no right to his guaranteed cash equivalent;”,
 - (c) in subsection (2), after “(1)” insert “or (1A)”, and
 - (d) in subsection (3)—
 - (i) in paragraph (a), after “occupational pension scheme” insert “other than a salary related scheme”, and
 - (ii) for paragraph (b) and the “and” immediately preceding it substitute—

“or

 - (aa) by virtue of regulations under subsection (1A) or (2), a member of a salary related occupational pension scheme does not, on such termination, acquire a right to the whole or any part of his guaranteed cash equivalent,

and his employment terminates at least one year before normal pension age”.

8. In section 95 (trustees' duties after exercise of an option under section 91)—
- (a) in subsection (2), for paragraphs (a) and (b) substitute—
 - “(a) in the case of a member of a salary related occupational pension scheme, within 6 months of the guarantee date, or (if earlier) by the date on which the member attains normal pension age,
 - (b) in the case of a member of any other occupational pension scheme, within 6 months of the date on which they receive the application, or (if earlier) by the date on which the member attains normal pension age, or
 - (c) in the case of a member of a personal pension scheme, within 6 months of the date on which they receive the application.”,
 - (b) after subsection (3) insert—
 - “(3A) In this section, “guarantee date” has the same meaning as in section 89A.”,
 - (c) for subsections (4) and (5) substitute—
 - “(4) The Regulatory Authority may, in prescribed circumstances, grant an extension of the period within which the trustees or managers of the scheme are obliged to do what is needed to carry out what a member of the scheme requires.
 - (4A) Regulations may make provision in relation to applications for extensions under subsection (4).”,
 - (d) in subsection (6), for “Board” substitute “Regulatory Authority”, and
 - (e) after that subsection add—
 - “(7) Where the trustees or managers of an occupational pension scheme have not done what is needed to carry out what a member of the scheme requires within 6 months of the date mentioned in paragraph (a) or (b) of subsection (2)—
 - (a) they must, except in prescribed cases, notify the Regulatory Authority of that fact within the prescribed period, and
 - (b) Article 10 of the Pensions (Northern Ireland) Order 1995 (power of the Regulatory Authority to impose civil penalties) shall apply to any trustee or manager who has failed to take all such steps as are reasonable to ensure that it was so done.
 - (8) Regulations may provide that in prescribed circumstances subsection (7) shall not apply in relation to an occupational pension scheme.”.
9. After section 154, insert—

“Other disclosures by the Department.

154A.—(1) The Department may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on the Department or on persons employed in it, disclose any information received by it in connection with its functions under this Act or the Pensions (Northern Ireland) Order 1995 to any person specified in the first column of the following Table if it considers that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.

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TABLE

Persons	Functions
The Treasury.	Functions under the Financial Services Act 1986.
The Bank of England.	Functions under the Banking Act 1987 or any other functions.
The Regulatory Authority.	Functions under this Act or the Pensions (Northern Ireland) Order 1995 or any enactment in force in Great Britain corresponding to either of them.
The Pensions Compensation Board.	Functions under the Pensions (Northern Ireland) Order 1995 or any corresponding enactment in force in Great Britain.
The Friendly Societies Commission.	Functions under the enactments relating to friendly societies.
The Building Societies Commission.	Functions under the Building Societies Act 1986.
An inspector appointed by the Secretary of State.	Functions under section 94 or 177 of the Financial Services Act 1986.
A person authorised to exercise powers under section 106 of the Financial Services Act 1986.	Functions under that section.
A designated agency or transferee body or the competent authority (within the meaning of the Financial Services Act 1986).	Functions under the Financial Services Act 1986.
A recognised self-regulating organisation, recognised professional body, recognised investment exchange or recognised clearing house (within the meaning of the Financial Services Act 1986).	Functions in its capacity as an organisation, body, exchange or clearing house recognised under the Financial Services Act 1986.

- (2) The Department may by order—
- (a) amend the Table in subsection (1) by—
 - (i) adding any person exercising regulatory functions and specifying functions in relation to that person,
 - (ii) removing any person for the time being specified in the Table, or
 - (iii) altering the functions for the time being specified in the Table in relation to any person, or
 - (b) restrict the circumstances in which, or impose conditions subject to which, disclosure is permitted in the case of any person for the time being specified in the Table.”.

10. In section 160(1)(b)(i) (Crown employment), omit from “132” to “139”.

11. In section 162(5) (reciprocity with other countries), omit from “132” to “139”.

12. In section 172(2)(b)(i) (general financial arrangements), omit from “132” to “139”.

13. In section 176 (general interpretation)—

- (a) in subsection (1), for the definition of “money purchase scheme” substitute—

““money purchase scheme” means a pension scheme under which all the benefits that may be provided are money purchase benefits;”, and

(b) in subsection (3), omit from “132” to “139.”

14. In section 178 (sub-delegation), in subsection (3)(b), after “prepared” insert “and revised”.

15. In Schedule 7, omit paragraph 35.

16.—(1) Schedule 8 (transitory modifications) is amended as follows.

(2) In paragraph 1—

(a) in sub-paragraph (1), in the Table, omit paragraphs (ii) to (v),

(b) in sub-paragraph (3), in the definition of “the appointed day”, in paragraph (a)(i), for “provisions mentioned in paragraphs (i) to (v)” substitute “provision mentioned in paragraph (i)”, and

(c) omit sub-paragraph (5).

(3) Omit paragraph 3 and 4.

SCHEDULE 5

Article 168.

Repeals

Part I

Occupational Pensions

Chapter or Number	Short title	Extent of repeal
1989 NI 13.	The Social Security (Northern Ireland) Order 1989.	In Schedule 5, paragraph 14.
1993 c. 49.	The Pension Schemes (Northern Ireland) Act 1993.	Sections 73 to 76. Sections 98 to 104. Section 106(2) to (4). Section 108. Section 110. In section 111(1), “or 110 (1) (b)”. Section 112. Section 114. Sections 115 to 118. In section 125, in subsection (1), “Chapter I of Part V;”, “, sections 115 to 118”, “under Chapter I of Part

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Chapter or Number	Short title	Extent of repeal
		V or” and from “or 110” to “118”, and subsection (3)(a).
		In section 128, “, the equal access requirements”.
		In section 129(1), “, the equal access requirements”.
		In section 130, in subsection (3), “, the equal access requirements” and in subsection (4), “or the equal access requirements” and “or, as the case may be, section 114(1)”.
		In section 132(2)(e)(iv), “or the equal access requirements”.
		In section 135(2), “, the equal access requirements”.
		Section 136(4)(c) and the preceding “and”.
		Section 140.
		In section 149, in subsection (1), from “and Chapter I” to “section 104”, and subsections (3) to (7).
		Section 165(5) and (6).
		In section 173, the second “or”.
		In section 176(1), the definition of “equal access requirements”.
		In section 178, in subsection (3), from “or, in the case of” to “determined” and the words following paragraph (b).
		In Schedule 6, paragraphs 1 and 3.
		In Schedule 7, paragraph 10.

Part II

State Pensions, Etc.

Chapter or Number	Short title	Extent of repeal
1992 c. 7.	The Social Security Contributions and Benefits (Northern Ireland) Act 1992.	Section 53. In section 54, in subsection (1) (a), from “but” to “70”, and subsection (4). In section 146(2), in the definition of “retirement pension”, “, if paid periodically” and in paragraph (b) of the definition of “unemployability supplement or allowance”, “or” at the end of subparagraph (iii). In Schedule 3, in paragraph 5(7)(a), “(or at least 20 of them, if that is less than half)”. In Schedule 5, in paragraph 2(2), the definition of “the period of enhancement” (and the preceding “and”), and paragraph 8(1) and (2).
1993 c. 49.	The Pension Schemes (Northern Ireland) Act 1993.	In Schedule 7, paragraphs 34 and 36(b) and (c).
1994 NI 12.	The Social Security (Incapacity for Work) (Northern Ireland) Order 1994.	In Schedule 1, paragraphs 20 and 21.
1995 NI 15.	The Jobseekers (Northern Ireland) Order 1995.	In Schedule 2, paragraph 8.
These repeals have effect in accordance with Schedule 2.		

Part III

Certification of Pension Schemes, etc.

Chapter or Number	Short title	Extent of repeal
1989 NI 13.	The Social Security (Northern Ireland) Order 1989.	Article 30(7). In Schedule 5, paragraph 4 and paragraphs 5(2)(c) and 6(3)(c).

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Chapter or Number	Short title	Extent of repeal
1992 c. 5.	The Social Security Administration Act 1992.	In section 170(5), in the definition of “the relevant Northern Ireland enactments”, paragraph (c).
1992 c. 8.	The Social Security Administration (Northern Ireland) Act 1992.	In Schedule 4, the entries in Part I relating to the Occupational Pensions Board.
1993 c. 49.	The Pension Schemes (Northern Ireland) Act 1993.	In section 3(4), “by the Board”. Section 4(5). In section 5(3), “18 and”. In section 9(2)(a) from “and does” to the end. Section 10(3). Section 18. Section 19(1) and (5). Section 20. Section 21(1) and (3). Section 24(7). Section 27(1). Section 30(6). Sections 31 and 32. In section 34, in subsection (1), from “, unless” to the end, in subsection (3), from “if” to the end, and subsection (7). In section 41, subsection (2), and in subsection (3), paragraph (d) and, in paragraph (e), the words following “prescribed period”. In section 44(2), paragraph (b) and in paragraph (c), “if the earner dies before reaching pensionable age”. Section 46(7) Section 48(4) to (6). Section 49(2), (4) and (5). Section 50(3). Section 51(1) and (3) to (6).

Chapter or Number	Short title	Extent of repeal
		In section 52, subsection (1), in subsection (2), the words following “the prescribed period”, and subsection (3).
		Section 54(1) to (3), (5) and (6).
		Section 55. Section 56(1) to (3) and (6) to (10).
		Section 58(2).
		In section 59, subsection (1) (a) and (c), subsection (2), in subsection (3), paragraph (a) (and the “or” at the end) and the words following paragraph (ii), and subsection (4).
		Sections 60 to 62.
		Section 80(5)(b) and the preceding “or”.
		Sections 129 to 131.
		In section 150(2), “section 62,”.
		In section 151, “or the Board”.
		In section 154, subsections (2) and (3), in subsection (6), “(2) or (3)”, paragraph (d) (and the preceding “or”), in subsection(7), paragraph (c) and the preceding “or”), and subsection (8).
		In section 160, in subsection (1)(b)(i), “, 167, 168”, and in subsection (2), from “sections 51” to “premiums),”.
		In section 162(5), “, 167, 168”.
		In section 165, in subsection (1), “and” at the end of paragraph (c), and subsections (3) and (4).
		Sections 167 and 168.
		In section 172, in subsection (2)(b)(i), “, 167, 168”, in subsection (2)

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Chapter or Number	Short title	Extent of repeal
1995 c. 26.	The Pensions Act 1995.	<p>(b)(ii), from “sections 51” to “premiums),” and subsection (7)(b).</p> <p>In section 176, in subsection (1), the definitions of “accrued rights premium”, “the Board”, “contracted-out protected rights premium”, “limited revaluation premium”, “pensioner’s rights premium”, “personal pension protected rights premium”, “state scheme premium” and “transfer premium” and in subsection (3), “ , 167, 168”.</p> <p>In section 177, in subsection (1), “the Board or” and in subsection (5)(a), “ , 167, 168”.</p> <p>In section 178, in subsection (1), “ , 167, 168”, subsection (2) and in subsection (3) “ , 59(2),”.</p> <p>Section 179.</p> <p>In section 181(2), “60(1)”.</p> <p>In Schedule 1, in paragraph 4(1), “62 to”, in the heading to paragraph 5, “State scheme”, in paragraph 5, in sub-paragraph (1), “or the Board” and “or, as the case may be, the Board”, in sub-paragraph (2), “to 61”, in subparagraph (3), “ , in relation to state scheme premiums,” and paragraph (b), and subparagraph (5), and in paragraph 6(1), “62 to”.</p> <p>In Schedule 5, paragraph 11.</p> <p>In Schedule 7, paragraph 26.</p> <p>In Schedule 5, paragraph 12(2).</p>

Part IV

Miscellaneous and General

Chapter or Number	Short title	Extent of repeal
1971 c. 35 (N.I.).	The Pensions (Increase) Act (Northern Ireland) 1971.	In section 3(2)(c), “is a woman who”.
1978 NI 15.	The Matrimonial Causes (Northern Ireland) Order 1978.	In Article 27(2)(h), “(for example, a pension)”.
1993 c. 49.	The Pension Schemes (Northern Ireland) Act 1993.	Sections 132 to 139. In section 145(3), “and” at the end of paragraph (a). In section 160(1)(b)(i), from “132” to “139,”. In section 162(5), from “132” to “139,”. Section 167(1)(b). In section 172(2)(b)(i), from “132” to “139,”. In section 176, in subsection (1), in the definition of, “rights”, “132”, and in subsection (3), from “132” to “139,”. In section 177(5)(a), from “132” to “139,”. In section 178(1), from “132” to “139,”. In Schedule 1, in paragraph 5(1), “135(1), 138(5) and (6)”. In Schedule 7, paragraphs 35 and 43(3). In Schedule 8, in paragraph 1, paragraphs (ii) to (v) in the Table in sub-paragraph (1), and sub-paragraph (5), and paragraphs 3 and 4.

The repeal in the Pensions (Increase) Act (Northern Ireland) 1971 comes into operation on the expiration of two days from the day on which this Order is made.