
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 124

**The Pensions (2008 No. 2 Act) (Abolition of Protected Rights)
(Consequential Provisions) Order (Northern Ireland) 2012**

PART 2

Amendments coming into operation immediately before, or on, 6th April 2012

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

12.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996⁽¹⁾ are amended in accordance with paragraphs (2) to (13).

(2) In regulation 1(2) (interpretation)—

(a) before the definition of “the Act” insert—

““abolition date” means the day appointed for the commencement of section 13(1) of the Pensions Act (Northern Ireland) 2008⁽²⁾”;

(b) in the definition of “section 5(2B) rights”⁽³⁾ at the end of paragraph (b)(ii) add “, where that transfer payment was made before the abolition date”.

(3) In regulation 3(1)(c) (notices by employers of intended election) omit “the protected rights”.

(4) In regulation 10(1)(b) (special provision with regard to elections for the issue, variation or surrender of certificates where the employment remains contracted out) omit “or to protected rights, as the case may be”.

(5) In regulation 16(1)⁽⁴⁾ (requirement to confirm relevant requirements are satisfied) omit subparagraph (d).

(6) In regulation 37 (circumstances in which the age-related payments are not to be paid)—

(a) after paragraph (1) insert—

“(1A) Subject to paragraph (2), where the earner is no longer a member of the scheme which before the abolition date was a money purchase contracted-out scheme, an age-related payment shall be paid—

(a) to the trustees or managers of the scheme, if the earner has become a member of another scheme, and the scheme is able to transfer the payment to that other scheme;

(1) S.R. 1996 No. 493; relevant amending Regulations are S.R. 1997 No. 160, S.R. 1997 No. 162, S.R. 1999 No. 486, S.R. 2002 No. 109, S.R. 2009 No. 113 and S.R. 2012 No. 120

(2) 2008 c. 1 (N.I.)

(3) The definition of “section 5(2B) rights” was substituted by paragraph 5(2) of the Schedule to S.R. 1997 No. 160 and amended by regulation 4(2)(b) of S.R. 1999 No. 486

(4) Regulation 16(1) was amended by regulation 2(5) of S.R. 2002 No. 109 and is amended by regulation 6(7) of S.R. 2012 No. 120

- (b) to the trustees or managers of another scheme of which the earner is a member, if known to the Commissioners for Her Majesty's Revenue and Customs⁽⁵⁾, or
- (c) in all other circumstances, to the earner.”;
- (b) in paragraph (2) after “(ways of giving effect to protected rights)” insert “as it had effect prior to the abolition date,”;
- (c) in paragraph (7) after “insurance policies)” insert “as it had effect prior to the abolition date”.
- (7) In regulation 43(1) (termination of periods of contracted-out employment) in sub-paragraphs (c), (d) and (e) for “, section 5(2B) rights or his protected rights” substitute “or section 5(2B) rights”.
- (8) In regulation 44(7) (notifications) for the words from “, any entitlement arising in respect of section 5(2B) rights” to the end substitute “and any entitlement arising in respect of section 5(2B) rights.”.
- (9) In regulation 45 (approval of arrangements for schemes ceasing to be contracted out)—
 - (a) in paragraph (2)⁽⁶⁾ omit “or section 28A of the Act (discharge of protected rights on winding up)”;
 - (b) in paragraph (3)⁽⁷⁾—
 - (i) for “sub-paragraph (a) or (b), as the case may be” substitute “sub-paragraph (a)”;
 - (ii) omit sub-paragraph (b);
 - (c) omit paragraph (4).
- (10) In regulation 46 (supervision of schemes that have ceased to contract out)—
 - (a) in paragraph (1)—
 - (i) omit “or (b)”;
 - (ii) for “paragraphs (2) to (4)” substitute “paragraphs (2) and (4)”;
 - (b) omit paragraph (3);
 - (c) in paragraph (4) omit “protected rights,”.
- (11) In regulation 50(a) (member to be informed of the option to restore state scheme rights) omit “or under section 28A of the Act (discharge of protected rights on winding up: insurance policies)”.
- (12) In regulation 63(2)(aa)⁽⁸⁾ (provision of information about guaranteed minimum pensions) omit “or protected rights”.
- (13) In regulation 68 (additional modifications relating to transfers and increases of earnings factors by 12 per cent.)—
 - (a) in paragraph (1) after “section 24(2)(b) of the Act,” insert “as they had effect prior to the abolition date,”;
 - (b) in paragraph (3) after “section 24(2) of the Act” insert “as they had effect prior to the abolition date”.

(5) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11); see also section 50(1) of that Act in relation to the construction of references to the Commissioners of Inland Revenue in other enactments

(6) Paragraph (2) is amended by regulation 6(15) of S.R. 2012 No. 120

(7) Paragraph (3) was amended by regulation 3(3)(a) of S.R. 1997 No. 162

(8) Sub-paragraph (aa) was inserted by regulation 2(15)(b) of S.R. 2002 No. 109 and amended by Article 3(5) of S.R. 2009 No. 113