
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 Personal Pension Schemes (Appropriate Schemes) Regulations

19. In regulation 12 of the Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997⁽¹⁾ (circumstances in which minimum contributions 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 earner’s chosen scheme, minimum contributions in respect of that earner shall be paid—

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

(b) to the trustees or managers of another scheme of which the earner is a member, if known to the Commissioners of Her Majesty’s Revenue and Customs, 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 (3) at the end add “, except where the earner is no longer a member of that scheme, in which case the minimum contributions shall instead be paid to the earner”;

(d) in paragraph (4) at the end add “, except where the earner is no longer a member of that scheme, in which case the additional amount of minimum contributions shall instead be paid to the earner”.

⁽¹⁾ S.R. 1997 No. 139 to which there are amendments not relevant to this Order