
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 162

The Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016

Amendment of the Pensions (2015 Act) (Savings) Order

5.—(1) The Pensions (2015 Act) (Savings) Order (Northern Ireland) 2016⁽¹⁾ is amended in accordance with paragraphs (2) and (3).

(2) In Article 1(2) (expiry) for “and (5)” substitute “, (5) and (7A)”.

(3) In Article 2 (savings)—

- (a) in paragraph (1) omit “, 37”;
- (b) in paragraph (2) omit sub-paragraph (h);
- (c) in paragraph (6) after “employment ended” omit “on or”;
- (d) after paragraph (7) insert—

“(7A) Sections 51 to 64⁽²⁾ of the Pension Schemes Act (state scheme premiums) continue to have effect as if they had not been repealed by paragraph 37 of Schedule 13 to the Act (abolition of contracting-out for salary related schemes) for the purposes of allowing action to be taken by HMRC and the trustees or managers of a scheme in relation to the payment of a contributions equivalent premium in respect of an earner to whom section 51(2)(a) to (c) applied before the second abolition date.

(7B) Sections 52 to 64 of the Pension Schemes Act additionally continue to have effect as if they had not been repealed by paragraph 37 of Schedule 13 to the Act in so far as necessary for the purposes of Article 3 of the Pensions (2015 Act) (Contributions

⁽¹⁾ [S.R. 2016 No. 106](#)

⁽²⁾ Section 51 was amended by Article 138(1) of, and paragraph 42 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995, paragraph 63 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraph 7(2) of Schedule 2 to the Welfare Reform and Pensions Act 1999, paragraph 26 of Schedule 4 to the Pensions Act (Northern Ireland) 2008 and paragraph 3 of Schedule 1 to [S.I. 2005/3029](#). Section 52 was amended by paragraph 43 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 64 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, Part 3(11) of Schedule 9 to the Child Support, Pensions and Social Security Act 2000 (c. 19), paragraph 7 of Schedule 10 to the Pensions (Northern Ireland) Order 2005 and paragraph 52 of Schedule 4 to the Pension Schemes Act 2015 (c. 8). Section 53 was amended by paragraph 65 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999. Section 54 was amended by paragraph 44 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 6(1) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000. Section 55 was repealed by paragraph 45 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Section 56 was amended by paragraph 46 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 17 of Schedule 1 to [S.R. 2005 No. 433](#). Section 57 was amended by paragraph 47 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 66 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraph 6(2) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000 and paragraph 8 of Schedule 10 to the Pensions (Northern Ireland) Order 2005. Section 58 was amended by paragraph 48 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Section 59 was amended by paragraph 49 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 67 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and paragraph 6(3) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000. Sections 60 to 62 were repealed by paragraph 50 of Schedule 3 to the Pensions (Northern Ireland) Order 1995. Sections 63 and 64 were amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraphs 68 and 69 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 with the modifications specified in paragraphs (7C) to (7F).

(7C) In section 52 (provisions supplementary to section 51)—

- (a) omit subsection (2);
- (b) in subsection (4)(3) for the words following paragraph (b) substitute—
 - “the earner’s length of service in employment for the purposes of Article 3(3)(b) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 shall include any period of linked qualifying service which was contracted-out employment by reference to the other scheme.”;
- (c) in subsection (6)(4) for “section 51(2A)” substitute “Article 3(5) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;
- (d) in subsection (8)(5)—
 - (i) for “section 51” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;
 - (ii) for “sections 51 to 64” substitute “sections 52 to 64”;
- (e) in subsection (9)(6) for “section 51” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.

(7D) In section 53 (elections to pay contributions equivalent premiums)—

- (a) for subsection (1) substitute—
 - “(1) Where the relevant person is required to make a contributions equivalent premium or elects to do so under Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016, the relevant person must notify HMRC in writing in such form as HMRC may reasonably require for the purpose of identifying the earner to whom the election relates.
- (1A) Such notification must be given—
 - (a) where the circumstances specified in Article 3(5)(d) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 apply, within the period of two years starting with the date the scheme began to be wound up; or
 - (b) where the circumstances specified in Article 3(5)(a), (b) or (c) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016 apply, within the period beginning one month before, and ending 6 months after, the date on which the earner’s service in employment in relation to the scheme or membership of the scheme ceased.

(3) Subsection (4) was amended by paragraph 7 of Schedule 10 to the Pensions (Northern Ireland) Order 2005
 (4) Subsection (6) was substituted by paragraph 43(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995
 (5) Subsection (8) was added by paragraph 7(3) of Schedule 10 to the Pensions (Northern Ireland) Order 2005
 (6) Subsection (9) was added by paragraph 7(3) of Schedule 10 to the Pensions (Northern Ireland) Order 2005

(1B) In this section the “relevant person” means—

- (a) in a case where a transfer has been made in relation to the scheme under Article 145 of the Pensions (Northern Ireland) Order 2005⁽⁷⁾ (effect of Board assuming responsibility for a scheme), the Board of the Pension Protection Fund (as defined in that Order); and
- (b) in all other cases, the trustees or managers of the scheme.”;

(b) in subsection (2) for “prescribed person” substitute “relevant person”;

(c) omit subsection (4)⁽⁸⁾.

(7E) In section 54(7)⁽⁹⁾ (amount of premiums payable under section 51) for “section 51(2)” substitute “Article 3 of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.

(7F) In section 56 (effect of payment of premiums on rights)—

- (a) in subsection (4)⁽¹⁰⁾ for “section 51(2A)(a) and (b), (d) and (e)” substitute “Article 3(5)(a), (b) and (d) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”;
- (b) in subsection (5)⁽¹¹⁾ for “section 51(2A)(c)” substitute “Article 3(5)(c) of the Pensions (2015 Act) (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order (Northern Ireland) 2016”.

(7) [S.I. 2005/255 \(N.I. 1\)](#)

(8) Subsection (4) was amended by paragraph 65 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

(9) Section 54 was amended by paragraph 44 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 6(1) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000

(10) Subsection (4) was amended by paragraph 46(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995

(11) Subsection (5) was amended by paragraph 46(c) of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 17 of Schedule 1 to [S.R. 2005 No. 433](#)