



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART III

^{F1}[^{F1}SCHEMES THAT WERE CONTRACTED-OUT ETC.]
AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS ...

CHAPTER I

[^{F1}SCHEMES THAT WERE CONTRACTED-OUT: GUARANTEED
MINIMUM PENSIONS AND ALTERATION OF SCHEME RULES ETC.]

Cancellation, variation, surrender and refusal of certificates

30 Cancellation, variation, surrender and refusal of certificates.

[^{F1}]^{F2}(1) Regulations shall provide for the cancellation, variation or surrender of a contracting-out certificate, or the issue of a new certificate—

- (a) on any change of circumstances affecting the treatment of an employment as contracted-out employment; or
- (b) where the certificate was issued on or after the principal appointed day, if any employer of persons in the description of employment to which the scheme in question relates, or the actuary of the scheme, fails to provide HMRC, at prescribed intervals, with such documents as may be prescribed for the purpose of verifying that the conditions of section 5(2B) are satisfied.]

(2) Regulations may enable the [^{F3}Inland Revenue] to cancel or vary a contracting-out certificate where—

- (a) [^{F4}they have] reason to suppose that any employment to which it relates ought not to be treated as contracted-out employment in accordance with the certificate; and

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- (b) the employer does not show that it ought to be so treated.
- (3) Where [^{F5}by or by virtue of any provision of this Part the contracting-out of a scheme in relation to an employment depends on the satisfaction of a particular condition,] the continued contracting-out of the scheme ^{F6}... shall be dependent on continued satisfaction of the condition; and if the condition ceases to be satisfied, that shall be a ground (without prejudice to any other) for the cancellation or variation of the contracting-out ^{F7}... certificate.
- (4) A contracting-out certificate in respect of any employment may be withheld or cancelled by the [^{F3}Inland Revenue] if [^{F8}they consider] that there are circumstances which make it inexpedient that the employment should be or, as the case may be, continue to be, contracted-out employment by reference to the scheme, notwithstanding that the relevant scheme is one that [^{F9}they] would otherwise treat as proper to be contracted-out in relation to all earners in that employment.
- ^{F10}(5)
- [^{F11}(6) Without prejudice to their powers apart from this subsection, the [^{F3}Inland Revenue] may withhold or cancel a contracting-out certificate in respect of a scheme if they consider that the rules of the scheme are such that persons over particular ages may be prevented from participating in the scheme.]
- [^{F12}(7) 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 [^{F3}Inland Revenue] may, in respect of any employment to which the scheme relates, cancel a contracting-out certificate.]
- (8) Except in prescribed circumstances, no cancellation, variation or surrender of a contracting-out certificate ^{F13}...shall have effect from a date earlier than that on which the cancellation, variation or surrender is made.
- [^{F14}(9) A reference in this section to a contracting-out certificate does not include a reference to a contracting-out certificate issued in respect of a money purchase contracted-out scheme.]]

Textual Amendments

- F1** Ss. 30-32 repealed (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\), Sch. 13 para. 22](#) (with savings until 6.4.2019 by [S.R. 2016/106](#), arts. 1(1)(2), 2(1)(2))
- F2** S. 30(1) substituted (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 15\(2\)](#) (with [Sch. 4 Pt. 3](#)); [S.R. 2012/115](#), art. 2
- F3** Words in s. 30(1)(a)(ii)(2)(4)-(7) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by [S.I. 1999/671](#), arts. 1(2)(b), 3(1), [Sch. 1 para. 48\(2\)](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#)
- F4** Words in s. 30(2)(a) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by [S.I. 1999/671](#), arts. 1(2)(b), 3(1), [Sch. 1 para. 48\(3\)](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#)
- F5** Words in s. 30(3) substituted (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 15\(3\)\(a\)](#) (with [Sch. 4 Pt. 3](#)); [S.R. 2012/115](#), art. 2
- F6** Words in s. 30(3) repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 15\(3\)\(b\), Sch. 6 Pt. 6](#) (with [Sch. 4 Pt. 3](#)); [S.R. 2012/115](#), art. 2
- F7** Words in s. 30(3) repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 15\(3\)\(c\), Sch. 6 Pt. 6](#) (with [Sch. 4 Pt. 3](#)); [S.R. 2012/115](#), art. 2
- F8** Words in s. 30(4)(5) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by [S.I. 1999/671](#), arts. 1(2)(b), 3(1), [Sch. 1 para. 48\(4\)](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#)

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- F9** Words in s. 30(4)(5) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 48(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F10** S. 30(5) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), Sch. 4 para. 15(4), **Sch. 6 Pt. 6** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F11** S. 30(6) repealed (6.4.1997) by virtue of S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 30(b), **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F12** S. 30(7) substituted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 30(c)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F13** Words in s. 30(8) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), Sch. 4 para. 15(5), **Sch. 6 Pt. 6** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F14** S. 30(9) added (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 15(6)** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

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Changes and effects yet to be applied to :

- s. 30(1)(a)(ii) words repealed by [S.I. 2005/255 \(N.I.\) Sch. 11](#)
- specified provision(s) amendment to savings in S.R. 2016/106 for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/162 art. 5](#)
- specified provision(s) savings for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/106 art. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to modify conferred by [S.I. 2005/255 \(N.I.\) art. 281\(3\)\(a\)\(i\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 21A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 21A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to legislation.gov.uk. This amendment not applied to legislation.gov.uk. Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 10](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 23A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by 2008 c. 13 (N.I.), ss. 85(2)(b), 118(1), Sch. 10 Pt. 3 (with s. 73); S.R. 2012/119, art. 2(a)(c))
- s. 42(1A)(1B) inserted by [2008 c. 13 \(N.I.\) s. 82\(2\)](#)
- s. 42(1A) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 7](#)
- s. 42A inserted by [2008 c. 13 \(N.I.\) s. 82\(3\)](#)
- s. 42A repealed by [2015 c. 5 \(N.I.\) Sch. 12 para. 79](#)
- s. 42A heading words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(b\)](#)
- s. 42A(1)(c) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(a\)](#)
- s. 67(1A) inserted by [2016 c. 1 \(N.I.\) s. 39\(2\)\(b\)](#)
- s. 78A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 2](#)
- s. 79(1A)-(1AC) substituted for s. 79(1A) by [2016 c. 1 \(N.I.\) Sch. 1 para. 3](#)
- s. 80-80F substituted for s. 80 by [2016 c. 1 \(N.I.\) Sch. 1 para. 4](#)
- s. 81A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 5](#)
- s. 82A82B inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 6](#)
- s. 90(2A)(a)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(a)(ix) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))

- s. 90(2A)(b)(vi) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(b)(vii) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 97AI(7)(a)(x) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(a\)](#)
- s. 97AI(7)(b)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(b\)](#)
- s. 109(4)(4A) substituted for s. 109(4) by [2016 c. 1 \(N.I.\) s. 38\(5\)](#)
- s. 141(4)(5) added by [S.I. 2005/255 \(N.I.\) art. 251](#)
- s. 142(6A) inserted by [S.I. 2005/255 \(N.I.\) Sch. 10 para. 19\(b\)](#)
- s. 170A inserted by [2008 c. 13 \(N.I.\) Sch. 9 para. 1](#)
- s. 172(2)(b)(ii)-(ix) substituted for s. 172(2)(b)(ii) by [2008 c. 1 \(N.I.\) Sch. 4 para. 33](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 33 repealed immediately before the "abolition date" (see [2008 c. 1 \(N.I.\)](#), s. 13) by S.R. 2012/124, art. 7(2))
- Sch. 2 para. A1 inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 8](#)
- Sch. 2 para. 3A omitted by [2016 c. 1 \(N.I.\) Sch. 1 para. 9](#)