



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART III

CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

CHAPTER III

TERMINATION OF CONTRACTED-OUT OR APPROPRIATE SCHEME STATUS: STATE SCHEME PREMIUMS

State scheme premiums

59 Further provisions concerning calculations relating to premiums.

- (1) The following amounts shall be certified by the [^{F1}Inland Revenue]—
- ^{F2}(a)
 - ^{F3}(b) the sum of the amounts specified in section 54(4);
 - (c)
 - (d) the amount mentioned in section 57(2).
- ^{F4}(2)
- (3) If the [^{F1}Inland Revenue]—
- ^{F5}(a)
 - (b) [^{F6}are satisfied] that records of earnings relevant for determining the amount mentioned in [^{F7}section 54(4)] have not been maintained or retained or are otherwise unobtainable,
- then the [^{F1}Inland Revenue] may for that purpose—

Status: Point in time view as at 06/04/2016. This version of this provision has been superseded.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 59 is up to date with all changes known to be in force on or before 20 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (i) compute, in such manner as [^{F8}they think] fit, an amount which shall be regarded as the amount of those earnings; or
- (ii) take their amount to be such sum as [^{F9}they may] specify in the particular case,

^{F10}

^{F11}(4)

- (5) For the purposes of subsection (1) the [^{F1}Inland Revenue] may make such adjustments as [^{F8}they think] necessary for avoiding fractional amounts.

Textual Amendments

- F1** Words in s. 59(1)(3)(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. 67(2)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F2** S. 59(1)(a) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F3** S. 59(1)(b) substituted (28.7.2000 with effect as mentioned in Sch. 5 Pt. I para. 6(4) of the amending Act) by 2000 c. 19, s. 56, **Sch. 5 Pt. I para. 6(3)** (with s. 83(6))
- F4** S. 59(2) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F5** S. 59(3)(a) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(c)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F6** Words in s. 59(3) 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. 67(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F7** Words in s. 59(3)(b) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 49(c)(ii)**; S.R. 1997/192, **art. 2(b)**
- F8** Words in s. 59(3)(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. 67(3)(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F9** Words in s. 59(3) 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. 67(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F10** Words in s. 59(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, Sch. 3 para. 49(c)(iii), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F11** S. 59(4) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, Sch. 3 para. 49(d), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

Modifications etc. (not altering text)

- C1** S. 59 modified (6.4.1997) by S.R. 1997/192, **art. 4(2)** (with art. 9)

Status:

Point in time view as at 06/04/2016. This version of this provision has been superseded.

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