

## SCHEDULES

### SCHEDULE 2

#### EXCEPTED MATTERS

- 10 The following matters—
- (a) national insurance contributions;
  - (b) the control and management of the Northern Ireland National Insurance Fund and payments into and out of that Fund;
  - (c) reductions in and deductions from national insurance contributions;
  - (d) national insurance rebates;
  - (e) payments out of public money to money purchase pension schemes;
  - (f) contributions equivalent premiums;
  - (g) rights to return to the state pension scheme.

Sub-paragraph (a) includes the determination, payment, collection and return of national insurance contributions and matters incidental to those matters.

Sub-paragraph (b) does not include payments out of the Northern Ireland National Insurance Fund which relate to—

- (i) the benefits mentioned in section 143(1) of the Social Security Administration (Northern Ireland) Act 1992, or benefits substantially of the same character as those benefits; or
- (ii) administrative expenses incurred in connection with matters not falling within sub-paragraphs (a) to (g).

Sub-paragraphs (b) and (e) do not include payments out of or into the Northern Ireland National Insurance Fund under—

- (i) section 172(1)(b), (2)(a) or (7)(c) of the Pension Schemes (Northern Ireland) Act 1993; or
- (ii) Article 202, 227, 234 or 252 of the Employment Rights (Northern Ireland) Order 1996.

In this paragraph “contributions equivalent premium” has the meaning given by section 51(2) of the Pension Schemes (Northern Ireland) Act 1993.