

Changes to legislation: Pensions Act (Northern Ireland) 2015, Paragraph 16 is up to date with all changes known to be in force on or before 04 September 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) View outstanding changes

SCHEDULES

SCHEDULE 13

ABOLITION OF CONTRACTING- OUT FOR SALARY RELATED SCHEMES

PART 1

PENSION SCHEMES (NORTHERN IRELAND) ACT 1993: AMENDMENTS

16 In section 12 (revaluation of earnings factors for the purposes of section 10: early leavers etc.), for subsection (2) substitute—

“(2) The scheme may provide that in a case where—

- (a) an earner was, before the second abolition date, in contracted-out employment by reference to a scheme, and
- (b) the earner ceases to be in pensionable service under the scheme before the final relevant year,

the earnings factors for that person shall be determined for the purposes of section 10(2) by reference to the last such order to come into operation before the end of the tax year in which the earner ceases to be in pensionable service under the scheme (“the last service tax year”).”.

Commencement Information

- II** [Sch. 13 para. 16](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order