



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 II

REDUCTION IN STATE SCHEME CONTRIBUTIONS AND SOCIAL SECURITY BENEFITS FOR MEMBERS OF CERTIFIED SCHEMES

Minimum contributions: members of appropriate personal pension schemes

39 Payment of minimum contributions to personal pension schemes.

- (1) Subject to the following provisions of this Part, the [^{F1}Inland Revenue] shall, except in such circumstances [^{F2}or in respect of such periods] as may be prescribed, pay minimum contributions in respect of an employed earner for any period during which the earner—
 - (a) is over the age of 16 but has not attained pensionable age;
 - (b) is not a married woman or widow who has made an election which is still operative that [^{F3}so much of her liability in respect of primary Class 1 contributions as is attributable to section 8(1)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992] shall be a liability to contribute at a reduced rate; and
 - (c) is a member of an appropriate personal pension scheme which is for the time being the earner's chosen scheme.
- (2) Subject to subsection (3), minimum contributions in respect of an earner shall be paid to the [^{F4}earner] .

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- (3) In such circumstances as may be prescribed minimum contributions shall be paid to a prescribed person.
- (4) Where the condition mentioned in subsection (1)(a) or (c) ceases to be satisfied in the case of an earner in respect of whom the [F1Inland Revenue][F5are] required to pay minimum contributions, the duty of the [F1Inland Revenue] to pay them shall cease as from a date determined in accordance with regulations [F6made by the Secretary of State].
- (5) If the [F1Inland Revenue][F7pay] an amount by way of minimum contributions which [F8they are] not required to pay, the [F1Inland Revenue] may recover it—
- (a) from the person to whom the [F1Inland Revenue] paid it, or
 - (b) from any person in respect of whom the [F1Inland Revenue] paid it.
- (6) If the [F1Inland Revenue][F7pay] in respect of an earner an amount by way of minimum contributions which the [F1Inland Revenue][F9are] required to pay, but [F10do] not pay it to the trustees or managers of the earner’s chosen scheme, the may recover it from the person to whom the [F1Inland Revenue] paid it or from the earner.
- [F11(6A) Where a payment under subsection (1) is due in respect of an earner, HMRC are not required to make the payment if they determine that the cost to them of administering the payment would exceed the amount of the payment.]
- [F12(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.]
- [F13(8) In this section “the earner's chosen scheme” means the scheme which was immediately before the abolition date the earner's chosen scheme in accordance with section 40 (as it had effect prior to that date).]

Textual Amendments

- F1** Words in s. 39(1)(4)(5)(6) 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. 54(2)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F2** Words in s. 39(1) inserted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 34**; S.R. 1997/192, **art. 2(b)**
- F3** Words in s. 39(1)(b) substituted (8.7.2002) by National Insurance Contributions Act 2002 (c.19), s. 6, **Sch. 1 para. 43**
- F4** Word in s. 39(2) substituted (6.4.2015) by The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(d), **31(5)(a)**
- F5** Word in s. 39(4) 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. 54(3)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F6** Words in s. 39(4) inserted (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. 54(3)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F7** Words in s. 39(5)(6) 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. 54(4)(5)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F8** Words in s. 39(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. 54(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F9** Word in s. 39(6) 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. 54(5)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F10** Word in s. 39(6) 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. 54(5)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F11** S. 39(6A) substituted (6.4.2015) by The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(d), **31(5)(b)**

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F12 S. 39(7) added (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. 54(6)**; S.R. 1999/149, art. 2(c), **Sch. 2**

F13 S. 39(8) added (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 19** (with **Sch. 4 Pt. 3**); S.R. 2012/115, art. 2

F14 **40 Earner’s chosen scheme.**

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Textual Amendments

F14 S. 40 repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 20, Sch. 6 Pt. 6** (with **Sch. 4 Pt. 3**); S.R. 2012/115, art. 2

41 Amount of minimum contributions.

F15(1) In relation to any tax week falling within a period for which the **F16**Inland Revenue are] required to pay minimum contributions in respect of an earner, the amount of those contributions shall be an amount equal to the appropriate age-related percentage of so much of the earnings paid in that week (other than earnings in respect of contracted-out employment) as exceeds the current lower earnings limit but not **F17**the upper accrual point] (or the prescribed equivalents if he is paid otherwise than weekly).]

(2)

(3) Regulations **F18**made by the Secretary of State] may make provision—

- (a) for earnings to be calculated or estimated in such manner and on such basis as may be prescribed for the purpose of determining whether any, and if so what, minimum contributions are payable in respect of them;
- (b) for the adjustment of the amount which would otherwise be payable by way of minimum contributions so as to avoid the payment of trivial or fractional amounts;
- (c) for the intervals at which, for the purposes of minimum contributions, payments of earnings are to be treated as made;

F19(d)

(e) for this section to have effect in prescribed cases as if for any reference to a tax week there were substituted a reference to a **F20** . . .

(f) as to the manner in which and time at which or period within which minimum contributions are to be made.

F21(4) In subsection (3) “prescribed” means prescribed by regulations made by the Secretary of State.]

F22(5) For the purposes of this section “the appropriate age-related percentage”, in relation to a tax year beginning before the abolition date, is the percentage (or percentages) specified as such for that tax year in an order made under section 41A (as it had effect prior to that date).]

Textual Amendments

F15 S. 41(1) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 135(2)**; S.R. 1997/192, **art. 2(b)**

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- F16** Words in s. 41(1) 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. 56(2)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F17** Words in s. 41(1) substituted (with effect in accordance with Sch. 7 para. 12(2) of the amending Act) by **Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13)**, s. 118(2), **Sch. 7 para. 12(1)** (with s. 73)
- F18** Words in s. 41(3) inserted (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. 56(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F19** S. 41(3)(d) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 35, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F20** Words in s. 41(3)(e) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 135(4), 168, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F21** S. 41(4) added (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. 56(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F22** S. 41(5) added (6.4.2012) by **Pensions Act (Northern Ireland) 2008 (c. 1)**, ss. 13(4), 21(1), **Sch. 4 para. 21** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

^{F23} **41A Alteration of rates of minimum contributions under section 41.**

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Textual Amendments

- F23** S. 41A repealed (6.4.2012) by **Pensions Act (Northern Ireland) 2008 (c. 1)**, ss. 13(4), 21(1), Sch. 4 para. 22, **Sch. 6 Pt. 6** (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

^{F25} ^{F24} **41B Money purchase and personal pension schemes: verification of ages**

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Textual Amendments

- F24** S. 41B inserted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 136**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F25** S. 41B repealed (6.4.2015) by **Pensions Act (Northern Ireland) 2008 (c. 1)**, s. 21(1), Sch. 4 para. 53, **Sch. 6 Pt. 7**; S.R. 2012/115, art. 2(2)(a)(iv)(b)

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