
Status: Point in time view as at 06/04/1996. This version of this provision has been superseded.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Paragraph 5 is up to date with all changes known to be in force on or before 08 July 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)

SCHEDULES

SCHEDULE 1

CERTIFICATION REGULATIONS

PART I

OCCUPATIONAL PENSION SCHEMES

State scheme premiums

- 5 (1) Regulations may make provision for requiring persons to furnish the Department [F1 or the Board] with such information as the Department [F1 or, as the case may be, the Board] may require for the purposes of sections 33, 34, 46 to [F2 59], 135(1), 138(5) and (6) and 155(1) to (3), (5) and (6) (except as they apply to personal pension schemes, the members of such schemes or rights in respect of them).
- (2) Regulations may provide that for the purposes of sections 46, 51 to 56 and 59 [F3 to 61] (except as they so apply) the prescribed person shall be treated as the employer—
- (a) of any employed earners who, in any period of service in contracted-out employment—
 - (i) have been paid earnings in any income tax week by more than one person in respect of different employments; or
 - (ii) have worked under the general control or management of a person other than their immediate employer, or
 - (b) of any other employed earners in the case of whom it appears to the Department that such provision is needed.
- (3) Regulations may [F4, in relation to state scheme premiums,] provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
 - [F5 (b) where there has been a failure to pay a premium and the failure is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the person in respect of whom it is payable, for treating the premium as having been paid;]
 - (c) for treating part of a premium payable in prescribed circumstances in respect of a person as having been paid and for modifying the provisions mentioned in paragraph 4(1) in relation to a case in which such a part is so treated;
 - (d) for treating a premium wrongly paid or an overpayment in respect of a premium as paid (wholly or in part) in discharge of a liability for another premium or for contributions under Part I of the M1 Social Security Contributions and Benefits (Northern Ireland) Act 1992;

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- (e) for the return of premiums paid in error or, in prescribed circumstances, of premiums which the Department is satisfied ought to be repaid;
- (f) for the Department, in prescribed circumstances where a premium has been paid in respect of a person, to direct the payment out of the National Insurance Fund to that person or his estate of an amount equal to a prescribed part of the premium;
- (g) for any other matters incidental to the payment, collection or return of premiums.

[^{F6} and in this sub-paragraph and the following provisions of this paragraph “premium” means a contributions equivalent premium,]

[^{F7}(3A) Sub-paragraph (3B) applies in relation to a member of a contracted-out occupational pension scheme which is being wound up if, in the opinion of the Department—

- (a) the resources of the scheme are insufficient to meet the whole of the liability for the cash equivalent of the member’s rights under the scheme, and
- (b) if the resources of the scheme are sufficient to meet a part of that liability, that part is less than the amount required for restoring his State scheme rights.

(3B) Where this sub-paragraph applies—

- (a) regulations may provide for treating the member as if sections 42 to 44 or, as the case may be, section 44A(1) did not apply, or applied only to such extent as is determined in accordance with the regulations, and
- (b) the amount required for restoring the member’s State scheme rights, or a prescribed part of that amount, shall be a debt due from the trustees or managers of the scheme to the Department.

(3C) Regulations may make provision—

- (a) for determining the cash equivalent of a member’s rights under a scheme and the extent (if any) to which the resources of the scheme are insufficient to meet the liability for that cash equivalent,
- (b) for the recovery of any debt due under sub-paragraph (3B)(b), and
- (c) for determining the amount required for restoring a member’s State scheme rights including provision requiring the Department to apply whichever prescribed actuarial table in force at the appropriate time is applicable.

(3D) Section 151 shall apply as if sub-paragraphs (3A) and (3B), and regulations made by virtue of those sub-paragraphs, were included among the provisions there referred to.

(3E) In sub-paragraphs (3A) and (3B), “State scheme rights”, in relation to a member of a scheme, are the rights for which, if the scheme had not been a contracted-out scheme, the member would have been eligible by virtue of section 44(6) of Social Security Contributions and Benefits (Northern Ireland) Act 1992 (earnings factors for additional pension.)]

(4) The Department may accept payments in connection with a case in which a premium or part of it is treated as having been paid.

[^{F8}(5) Without prejudice to sub-paragraph (3), regulations may provide—

- (a) that—
 - (i) for the purpose of extinguishing accrued rights to guaranteed minimum pensions and rights to receive such pensions, or

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- (ii) in the case of a contracted-out protected rights premium, for the purpose of extinguishing protected rights and reducing any guaranteed minimum pension to which a person is treated as entitled, a state scheme premium is to be treated as having been paid on a date determined under the regulations;
- (b) for disregarding the effect of regulations made by virtue of paragraph (a) in a case where the premium in question is not paid on or before the date when it becomes payable or such later date as may be determined under the regulations; and
- (c) for obtaining repayment of benefits paid by virtue of regulations made by virtue of paragraph (a) in a case where the effect of the regulations is to be disregarded under paragraph (b), and, where the repayment is obtained from assets of the relevant scheme, for reducing the sums payable under the scheme to the beneficiary by the amount of the repayment.]

Textual Amendments

- F1** Words in **Sch. 1 para. 5(1)** omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 70(c)(i)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV** and are repealed (*prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 68, **Sch. 5 Pt. III**
- F2** Word in **Sch. 1 para. 5(1)** substituted (6.4.1996 for certain purposes otherwise *prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 70(c)(ii)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**
- F3** Words in **Sch. 1 para. 5(2)** omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), arts. 1(2), 147, **Sch. 3 para. 70(d)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV** and are repealed (*prosp.*) by 1995/3213 (N.I. 22), arts. 1(2), 68, **Sch. 5 Pt. III**
- F4** Words in **Sch. 1 para. 5(3)** omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), **arts. 1(2)**, 138(2)(a)(i); S.R. 1996/91, art. 2(d), **Sch. Pt. IV** and are repealed (*prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 68, **Sch. 5 Pt. III**
- F5** **Sch. 1 para. 5(3)(b)** omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), **arts. 1(2)**, 138(2)(a)(ii); S.R. 1996/91, art. 2(d), **Sch. Pt. IV** and is repealed (*prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 68, **Sch. 5 Pt. III**
- F6** Words in **Sch. 1 para. 5(3)** added (6.4.1996 for certain purposes otherwise *prosp.*) by 1995/3213 (N.I. 22), arts. 1(2), 138(2)(iii); S.R. 1996/91, art. 2(d), **Sch. Pt. IV**
- F7** **Sch. 1 para. 5(3A)-(3E)** inserted (6.4.1996 for certain purposes otherwise *prosp.*) by S.I. 1995/3213 (N.I. 22), **arts. 1(2)**, 138(2)(b); S.R. 1996/91, art. 2(d), **Sch. Pt. IV**
- F8** **Sch. 1 para. 5(5)** omitted (6.4.1996 for certain purposes otherwise *prosp.*) by virtue of S.I. 1995/3213 (N.I. 22), **arts. 1(2)**, 138(2)(c); S.R. 1996/91, art. 2(d), **Sch. Pt. III** and is repealed (*prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 68, **Sch. 5 Pt. III**

Marginal Citations

- M1** 1992 c. 7.

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