

Status: Point in time view as at 07/02/1994.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: State scheme premiums 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 or the Board with such information as the Department or, as the case may be, the Board may require for the purposes of sections 33, 34, 46 to 61, 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 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, in relation to state scheme premiums, provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
 - (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.
- (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.
- (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
 - (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.

Marginal Citations

M1 1992 c. 7.

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