



# 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 [<sup>F1</sup>Inland Revenue] shall, except in such circumstances [<sup>F2</sup>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 [<sup>F3</sup>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 trustees or managers of the earner's chosen scheme.

*Status: Point in time view as at 06/04/2007. This version of this provision has been superseded.*

*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 39 is up to date with all changes known to be in force on or before 15 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)*

- (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 [<sup>F1</sup>Inland Revenue][<sup>F4</sup>are] required to pay minimum contributions, the duty of the [<sup>F1</sup>Inland Revenue] to pay them shall cease as from a date determined in accordance with regulations [<sup>F5</sup>made by the Secretary of State].
- (5) If the [<sup>F1</sup>Inland Revenue][<sup>F6</sup>pay] an amount by way of minimum contributions which [<sup>F7</sup>they are] not required to pay, the [<sup>F1</sup>Inland Revenue] may recover it—
- (a) from the person to whom the [<sup>F1</sup>Inland Revenue] paid it, or
  - (b) from any person in respect of whom the [<sup>F1</sup>Inland Revenue] paid it.
- (6) If the [<sup>F1</sup>Inland Revenue][<sup>F6</sup>pay] in respect of an earner an amount by way of minimum contributions which the [<sup>F1</sup>Inland Revenue][<sup>F8</sup>are] required to pay, but [<sup>F9</sup>do] not pay it to the trustees or managers of the earner’s chosen scheme, the may recover it from the person to whom the [<sup>F1</sup>Inland Revenue] paid it or from the earner.
- [<sup>F10</sup>(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.]

#### 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(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**
- F5** 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**
- F6** 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**
- F7** 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**
- F8** 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**
- 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** 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**

**Status:**

Point in time view as at 06/04/2007. This version of this provision has been superseded.

**Changes to legislation:**

Pension Schemes (Northern Ireland) Act 1993, Section 39 is up to date with all changes known to be in force on or before 15 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.