

Status: Point in time view as at 06/04/2016.

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SCHEDULES

SCHEDULE 5

Section 52.

PENSIONS: MISCELLANEOUS AMENDMENTS AND ALTERNATIVE TO ANTI-FRANKING RULES

PART I

MISCELLANEOUS AMENDMENTS

Guaranteed minimum for widows and widowers

1.—(1) In section 13 of the Pension Schemes Act (minimum pensions for widows and widowers), after subsection (4) there shall be inserted—

“(4A) The scheme must provide for the widow or widower's pension to be payable to the widow or widower—

- (a) for any period for which a Category B retirement pension is payable to the widow or widower by virtue of the earner's contributions or would be so payable but for section 43(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (persons entitled to more than one retirement pension);
- (b) for any period for which widowed parent's allowance or bereavement allowance is payable to the widow or widower by virtue of the earner's contributions; and
- (c) in the case of a widow or widower whose entitlement by virtue of the earner's contributions to a widowed parent's allowance or bereavement allowance has come to an end at a time after the widow or widower attained the age of 45, for so much of the period beginning with the time when the entitlement came to an end as neither—
 - (i) comprises a period during which the widow or widower and a person of the opposite sex are living together as husband and wife; nor
 - (ii) falls after the time of any remarriage by the widow or widower.”

(2) In subsection (5) of that section—

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- (a) for must provide there shall be substituted “must also make provision”; and
 - (b) the words Category B retirement pension,, in the first place where they occur, and the words from or for which to the end shall cease to have effect.
- (3) In subsection (6) of that section, for must provide there shall be substituted “must also make provision”.

Transfer of rights to overseas personal pension schemes

2.—(1) In section 16(1) of the Pension Schemes Act (transfer of accrued rights)

- (a) in paragraph (a), for or to a personal pension scheme there shall be substituted “, to a personal pension scheme or to an overseas arrangement”; and
- (b) in paragraph (b), for or a personal pension scheme there shall be substituted “, a personal pension scheme or an overseas arrangement”.

^{F1}(2)

(3) In section 176(1) of that Act (general interpretation), after the definition of occupational pension scheme, there shall be inserted—

“overseas arrangement means a scheme or arrangement which—

- (a) has effect, or is capable of having effect, so as to provide benefits on termination of employment or on death or retirement to or in respect of earners;
- (b) is administered wholly or primarily outside Northern Ireland;
- (c) is not an appropriate scheme; and
- (d) is not an occupational pension scheme;” .

F1 Sch. 5 para. 2(2) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 19(5), Sch. 6 Pt. 6; S.R. 2012/115, art. 2

Protected rights

^{F2}3.

F2 Sch. 5 para. 3 repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 19(5), Sch. 6 Pt. 6; S.R. 2012/115, art. 2

Use of cash equivalent for annuity

4. In section 91 of the Pension Schemes Act (ways of taking right to cash equivalent), subsection (4) shall cease to have effect.

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Transfer values where pension in payment

5.—(1) In section 93(2) of the Pension Schemes Act (calculation of cash equivalents), for and at the end of paragraph (a) there shall be substituted—

“(aa) for a cash equivalent, including a guaranteed cash equivalent, to be reduced so as to take account of the extent (if any) to which an entitlement has arisen under the scheme to the present payment of the whole or any part of—

(i) any pension; or

(ii) any benefit in lieu of pension; and” .

(2) In section 94(7) of that Act (variation and loss of rights under section 90)—

(a) after right there shall be inserted “if”; and

(b) paragraph (a) shall cease to have effect.

(3) In Article 121(1) of the Pensions Order (interpretation of Part II), in the definition of pensioner member, after other benefits there shall be inserted “and who is not an active member of the scheme”.

(4) Sub-paragraph (2) has effect in relation to any case in which the whole or any part of a pension or other benefit becomes payable on or after the coming into operation of that sub-paragraph.

Information about contracting-out

6. For section 152 of the Pension Schemes Act (information as to guaranteed minimum pensions) there shall be substituted—

“Information for purposes of contracting-out

152.—(1) The Department or the Inland Revenue may give to the trustees or managers of an occupational pension scheme or appropriate scheme such information as appears to the Department or Inland Revenue appropriate to give to them for the purpose of enabling them to comply with their obligations under Part III.

(2) The Department or Inland Revenue may also give to such persons as may be prescribed any information that they could give under subsection (1) to trustees or managers of a scheme.”.

Trustees of schemes

7. In section 173 of the Pension Schemes Act (managers of schemes)—

(a) for provide who is to be treated there shall be substituted “provide—

(a) who is to be treated” ; and

(b) at the end there shall be added—

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“or

- (b) who is to be treated as a trustee of a scheme for the purposes of Chapter I of Part IV, Chapter I of Part IVA, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections 149(2), 154(1) to (5), 158, 159 and 171.” .

Para. 8 rep. by 2005 NI 1

Conditions of payment of surplus to employer

9. ^{F3}

F3 Sch. 5 para. 9 repealed (6.4.2006) by Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), arts. 1(2), 291, Sch. 11; S.R. 2006/95, art. 2(c), Sch. Pt. 3

Duties relating to statements of contributions

10.—(1) In Article 41 of the Pensions Order (provision of documents for members), for paragraph (5) there shall be substituted—

“(5) Regulations may in the case of occupational pension schemes provide for—

- (a) prescribed persons,
- (b) persons with prescribed qualifications or experience, or
- (c) persons approved by the Department,

to act for the purposes of paragraph (2) instead of scheme auditors or actuaries.

(5A) Regulations may impose duties on the trustees or managers of an occupational pension scheme to disclose information to, and make documents available to, a person acting under paragraph (5).

(5B) If any duty imposed under paragraph (5A) is not complied with, Articles 3 and 10 apply to any trustee, and Article 10 applies to any manager, who has failed to take all such steps as are reasonable to secure compliance.” .

(2) ^{F4}

(3) ^{F4}

(4) ^{F4}

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F4 Sch. 5 para. 10(2)-(4) never in operation, repealed (6.4.2006) by [Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)\)](#), arts. 1(2), 291, Sch. 11; S.R. 2006/95, **art. 2(c)**, Sch. Pt. 3

Orders and regulations

11. In Article 167(3) of the Pensions Order (Assembly, etc. control of orders and regulations), after orders in the first place where it occurs, there shall be inserted “made by virtue of Article 10(2)” and sub-paragraph (a) shall cease to have effect.

F5PART II

ALTERNATIVE TO ANTI-FRANKING RULES

F5 Sch. 5 Pt. II repealed (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 13 para. 70**

Cases in which alternative applies

12.

Alternative rules

13.

Relationship between alternative rules and other rules

14.

Supplemental

15.

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