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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 618**

**The Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996**

**Part IV**

**Modifications of Part III of the 1993 Act**

**Modifications of Part III of the 1993 Act on transfers of, and transfer payments in respect of, guaranteed minimum pensions from occupational pension schemes**

**12.** Where a transfer to a salary related contracted-out scheme, or a transfer payment to an overseas scheme, has taken place from an occupational pension scheme in accordance with regulation 3, 4 or 6 (or with regulation 2 of the 1985 Regulations<sup>(1)</sup>), the 1993 Act shall have effect subject to the following modifications—

- (a) where the transfer was of the accrued rights to guaranteed minimum pensions of an earner who was in employment which was contracted-out by reference to the receiving scheme, the modification of section 10(1)(2) (earner's guaranteed minimum) specified in paragraph 2 of Schedule 2;
- (b) in the case of any other transfer of the accrued rights of an earner to guaranteed minimum pensions, the modifications of sections 4(2)(3) (meaning of "guaranteed minimum pension"), 16(6) (transfer of accrued rights: meaning of "accrued rights") and 155(4) (inalienability of guaranteed minimum pension and protected rights payments) specified in paragraphs 1, 3 and 5 of Schedule 2;
- (c) in the case of any transfer of the liability for payment of guaranteed minimum pensions to, or in respect of, a person who had become entitled to them, the modifications of sections 4(2) and 155 specified in paragraphs 1 and 5 of Schedule 2;
- (d) in the case of any transfer payment to an overseas scheme in respect of the accrued rights of an earner to guaranteed minimum pensions, the modification of section 42(5) (effect of entitlement to guaranteed minimum pensions on payment of social security benefits) specified in paragraph 4 of Schedule 2.

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(1) Regulation 2 was amended by S.R. 1986 No. 342, S.R. 1987 No. 277 and S.R. 1994 No. 300

(2) Section 10 is amended by paragraph 20 of Schedule 3 to the Pensions (Northern Ireland) Order 1995

(3) Section 4(2) is amended by paragraph 16(a) of Schedule 3 to the Pensions (Northern Ireland) Order 1995

(4) Section 155 is amended by paragraph 33 of Schedule 1 to the Pensions (Northern Ireland) Order 1995

(5) Section 42 is amended by paragraph 54 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I.1994/1898 (N.I. 12)) and by paragraph 19 of Schedule 2 to, and paragraph 36 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995