
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 120

PENSIONS

The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012

Made - - - - 14th March 2012

Coming into operation in accordance with regulation 1

Approved by resolution of the Assembly on 11th September 2012

The Department for Social Development makes the following Regulations in exercise of the powers conferred by section 13(5) and (6) of the Pensions Act (Northern Ireland) 2008^{M1}.

Marginal Citations

M1 2008 c. 1 (N.I.)

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012 and shall come into operation—

- (a) for the purposes of this Part and Part 2, on 6th April 2012;
- (b) for the purposes of Part 3, on 6th April 2013, and
- (c) for the purposes of Part 4, on 6th April 2015.

PART 2

Amendments coming into operation on 6th April 2012

Amendment of the Administration Act

2.—(1) The Administration Act is amended in accordance with paragraphs (2) and (3).

Status: Point in time view as at 06/04/2016.

Changes to legislation: There are currently no known outstanding effects for the The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012. (See end of Document for details)

(2) In section 132(3A) ^{M2} (annual up-rating of benefits) after “Where a member of” insert “ a scheme which was at a time before the abolition date (as defined in section 176(1) ^{M3} of the Pensions Act ^{M4}) ”.

(3) In section 167(1) (interpretation)—

(a) for the definition of “money purchase contracted-out scheme”^{M5} substitute—

““money purchase contracted-out scheme” is to be construed in accordance with section 176A ^{M6} of the Pensions Act;”;

(b) in the definition of “personal pension scheme”^{M7} for “section 3” substitute “ section 176A(6) ”.

Marginal Citations

- M2** Section 132(3A) was inserted by paragraph 41(b) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49)
- M3** The definition of “abolition date” is inserted by paragraph 34(2)(a) of Schedule 4 to the Pensions Act (Northern Ireland) 2008
- M4** The definition of “the Pensions Act” was inserted by paragraph 42(c) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993
- M5** The definition of “money purchase contracted-out scheme” was inserted by paragraph 42(a) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993
- M6** Section 176A is inserted by paragraph 35 of Schedule 4 to the Pensions Act (Northern Ireland) 2008
- M7** The definition of “personal pension scheme” was amended by paragraph 42(d) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993

Amendment of the Pensions (No. 2) Act

3.—(1) The Pensions (No. 2) Act (Northern Ireland) 2008 ^{M8} is amended in accordance with paragraphs (2) and (3).

(2) In section 20 (quality requirement: UK money purchase schemes) omit subsection (2).

(3) In section 26 (quality requirement: UK personal pension schemes) omit subsection (8).

Marginal Citations

- M8** 2008 c. 13 (N.I.)

Amendment of the Personal Pension Schemes (Disclosure of Information) Regulations

^{F1}4.

Textual Amendments

- F1** Reg. 4 revoked (6.4.2014) by The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 (S.R. 2014/79), regs. 1(1), 32, Sch. 10

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations

5. In regulation 11A(2) of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991 ^{M9} (further alternative to short service benefit – transfer to an overseas arrangement)—

- (a) at the end of sub-paragraph (a) add “ and ”;
- (b) omit sub-paragraph (b).

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| <p>Marginal Citations</p> <p>M9 S.R. 1991 No. 37; regulation 11A was inserted by regulation 2(6) of S.R. 1996 No. 620</p> |
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Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

6.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 ^{M10} are amended in accordance with paragraphs (2) to (18).

(2) In regulation 1(2) (interpretation) in the definition of “overseas scheme”^{M11} omit “or (3)”.

(3) In regulation 3(2)(g)(i) ^{M12} (notices by employers of intended election) omit “whether the employment would be contracted out by reference to a salary related or money purchase contracted-out scheme and”.

(4) In regulation 6 (information to be included in an election) omit paragraph (4).

(5) In regulation 9(3)(b) (making of elections by employers for the variation or surrender of contracting-out certificates) omit “in the case of a money purchase contracted-out scheme, the protected rights under, or in the case of any other scheme,”.

(6) In regulation 10(1)(a) (special provision with regard to elections for the issue, variation or surrender of certificates where the employment remains contracted out) omit “, or for protected rights, as the case may be,”.

^{F2}(7)

(8) Omit regulation 30 (further contracting-out requirements for money purchase contracted-out schemes).

(9) In regulation 31(3)(a) ^{M13} (deduction of minimum payments from earnings) after “section 38B of the Act” insert “ as it had effect immediately prior to the abolition date ”.

(10) In regulation 32(1) (minimum payments to be made by employers to trustees)—

- (a) for “section 4(1) of the Act” substitute “ section 4(1A) ^{M14} of the Act ”;
- (b) for “employment is contracted out” substitute “ employment was contracted out ”.

(11) Omit regulation 39 ^{M15} (circumstances in which schemes may change mode of contracting out).

(12) Omit regulation 40 ^{M16} (schemes which may not be contracted out under section 5(3) of the Act).

^{F3}(13)

^{F4}(14)

(15) In regulation 45(2) (approval of arrangements for schemes ceasing to be contracted out) omit “, section 24(2)(b) and (3) of the Act (transfer of protected rights)”.

^{F5}(16)

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

Changes to legislation: There are currently no known outstanding effects for the The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012. (See end of Document for details)

^{F6}(17)

(18) In regulation 62(3) (fixed rate revaluation of guaranteed minimum pensions for early leavers)

- (a) omit “or section 24 (ways of giving effect to protected rights)”;
- (b) for “those provisions” substitute “ that provision ”.

Textual Amendments

- F2** Reg. 6(7) revoked (6.4.2016) by The Occupational Pension Schemes (SchemesthatwereContracted-out) Regulations (NorthernIreland) 2016 (S.R. 2016/107), reg. 1(a), **Sch. 2**
- F3** Reg. 6(13) revoked (6.4.2016) by The Occupational Pension Schemes (SchemesthatwereContracted-out) Regulations (NorthernIreland) 2016 (S.R. 2016/107), reg. 1(a), **Sch. 2**
- F4** Reg. 6(14) revoked (6.4.2016) by The Occupational Pension Schemes (SchemesthatwereContracted-out) Regulations (NorthernIreland) 2016 (S.R. 2016/107), reg. 1(a), **Sch. 2**
- F5** Reg. 6(16) revoked (6.4.2016) by The Occupational Pension Schemes (SchemesthatwereContracted-out) Regulations (NorthernIreland) 2016 (S.R. 2016/107), reg. 1(a), **Sch. 2**
- F6** Reg. 6(17) revoked (6.4.2016) by The Occupational Pension Schemes (SchemesthatwereContracted-out) Regulations (NorthernIreland) 2016 (S.R. 2016/107), reg. 1(a), **Sch. 2**

Marginal Citations

- M10** S.R. 1996 No. 493; relevant amending provisions are S.R. 1997 Nos. 160 and 162, S.R. 1999 No. 486, S.R. 2001 No. 118, S.R. 2002 No. 109, S.R. 2005 No. 568, **S.I.** 2005/3377, **S.I.** 2006/744, S.R. 2007 Nos. 185 and 457, **S.I.** 2008/1903 and S.R. 2009 No. 113
- M11** The definition of “overseas scheme” was substituted by regulation 4(2) of S.R. 2007 No. 185 and amended by regulation 6(b) of S.R. 2007 No. 457
- M12** Regulation 3(2)(g) was amended by regulation 2(2)(b) of S.R. 2002 No. 109
- M13** Regulation 31(3) was amended by regulation 2(11)(b) of S.R. 2002 No. 109
- M14** Section 4(1A) is inserted by paragraph 3(3) of Schedule 4 to the Pensions Act (Northern Ireland) 2008
- M15** Regulation 39 was amended by regulation 3(2) of S.R. 1997 No. 162 and Article 3(4) of S.R. 2009 No. 113
- M16** Regulation 40 was amended by regulation 3 of S.R. 2001 No. 118 and Article 28(8) of **S.I.** 2006/744

Amendment of the Contracting-out (Transfer and Transfer Payment) Regulations

7.—(1) The Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996 ^{M17} are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation)—

- (a) omit the definitions of “appropriate personal pension scheme” and “money purchase contracted-out scheme”;
- (b) in the definition of “overseas arrangement”—
 - (i) in paragraph (a) for “earners;” substitute “ earners, and ”;
 - (ii) omit paragraph (b).

(3) For regulation 5 (transfer payments in respect of guaranteed minimum pensions to money purchase contracted-out schemes and appropriate personal pension schemes) substitute—

“Transfer payments in respect of guaranteed minimum pensions to occupational and personal pension schemes

5. A transfer payment in respect of a guaranteed minimum pension may be made to a scheme which is not a salary related contracted-out scheme, an overseas scheme ^{M18} or an overseas arrangement if—

- (a) the earner consents in writing;
- (b) the transfer payment (whether or not it forms part of a larger payment in respect of both guaranteed minimum pensions and other rights) is of an amount at least equal to the cash equivalent of the earner's accrued rights to guaranteed minimum pensions, as calculated and verified in a manner consistent with regulations made under section 93 ^{M19} (calculation of cash equivalents), and
- (c) the earner has acknowledged in writing to the transferring scheme that the earner has received a statement from the receiving scheme showing the benefits to be awarded in respect of the transfer payment, and that the earner accepts that—
 - (i) the benefits to be provided by the receiving scheme may be in a different form and of a different amount to those which would have been payable by the transferring scheme, and
 - (ii) there is no statutory requirement on the receiving scheme to provide for survivors' benefits out of the transfer payment.”.

(4) For regulation 10 (transfer payments to money purchase contracted-out schemes and appropriate personal pension schemes in respect of section 5(2B) rights) substitute—

“10 Transfer payments to occupational and personal pension schemes in respect of section 5(2B) rights

10. A transfer payment in respect of an earner's accrued section 5(2B) rights may be made to a scheme which is not a salary related contracted-out scheme, an overseas scheme or an overseas arrangement if—

- (a) the earner consents in writing, and
- (b) the earner has acknowledged in writing to the transferring scheme that the earner has received a statement from the receiving scheme showing the benefits to be awarded in respect of the transfer payment, and that the earner accepts that—
 - (i) the benefits to be provided by the receiving scheme may be in a different form and of a different amount to those which would have been payable by the transferring scheme, and
 - (ii) there is no statutory requirement on the receiving scheme to provide for survivors' benefits out of the transfer payment.”.

Marginal Citations

- M17** S.R. [1996 No. 618](#); relevant amending Regulations are S.R. [1997 No. 160](#), S.R. [1999 No. 486](#) and S.R. [2007 Nos. 185 and 457](#)
- M18** The definition of “overseas scheme” was substituted by regulation 6 of S.R. [2007 No. 185](#) and amended by regulation 8(b) of S.R. [2007 No. 457](#)
- M19** [Section 93](#) was amended by paragraph 6 of Schedule 4 to the Pensions (Northern Ireland) Order 1995 and paragraph 5(1) of Schedule 5 to the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2000 \(c. 4 \(N.I.\)\)](#)

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

Changes to legislation: There are currently no known outstanding effects for the The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012. (See end of Document for details)

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations

^{F7}8.

Textual Amendments

F7 Reg. 8 revoked (6.4.2014) by The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 (S.R. 2014/79), regs. 1(1), 32, **Sch. 10**

Amendment of the Personal Pension Schemes (Appropriate Schemes) Regulations

9.—(1) The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997 ^{M20} are amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) omit the definition of “administrators”.

(3) The following regulations are omitted—

- (a) regulation 2 ^{M21} (schemes which may be appropriate schemes);
- (b) regulation 4 ^{M22} (requirements in respect of an application for an appropriate scheme certificate);
- (c) regulation 5 (issue of appropriate scheme certificates);
- (d) regulation 6 ^{M23} (requirement to furnish information);
- (e) regulation 6A ^{M24} (provision of information for purposes of contracting-out);
- (f) regulation 7 (cancellation, variation and surrender of an appropriate scheme certificate);
- (g) regulation 8 ^{M25} (applications for the variation of, and to surrender, appropriate scheme certificates);
- (h) regulation 9 (cancellation of an appropriate scheme certificate);
- (i) regulation 10 (notice under section 40(1));
- (j) regulation 11 (notice under section 40(2));
- (k) regulation 14 (allocation of minimum contributions).

Marginal Citations

M20 S.R. 1997 No. 139; relevant amending provisions are S.R. 2002 No. 109, S.R. 2005 No. 433, S.R. 2008 No. 364 and S.R. 2009 No. 113

M21 Regulation 2 was substituted by regulation 3(3) of S.R. 2008 No. 364

M22 Regulation 4 was amended by regulation 3(5) of S.R. 2008 No. 364

M23 Regulation 6 was amended by regulation 3(6) of S.R. 2008 No. 364

M24 Regulation 6A was inserted by regulation 7 of S.R. 2002 No. 109 and amended by paragraph 37 of Schedule 2 to S.R. 2005 No. 433

M25 Regulation 8 was amended by Article 6(3) of S.R. 2009 No. 113

Amendment of the Occupational and Personal Pension Schemes (Contracting-out etc: Review of Determinations) Regulations

10. In regulation 2 of the Occupational and Personal Pension Schemes (Contracting-out etc: Review of Determinations) Regulations (Northern Ireland) 1997^{M26} (application of regulations) omit “or appropriate scheme certificates”.

Marginal Citations

M26 S.R. 1997 No. 140

Amendment of the Pension Sharing (Valuation) Regulations

11. In regulation 2(1)(b) of the Pension Sharing (Valuation) Regulations (Northern Ireland) 2000^{M27} (rights under a pension arrangement which are not shareable)—

- (a) in head (ii) for “annuity;” substitute “ annuity, or ”;
- (b) omit head (iii).

Marginal Citations

M27 S.R. 2000 No. 144; regulation 2(1) was amended by paragraph 3 of Schedule 1 to S.R. 2005 No. 536 and Article 36(3) of S.I. 2006/744

Amendment of the Pension Sharing (Pension Credit Benefit) Regulations

12. In regulation 1(2) of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000^{M28} (interpretation) omit the definitions of “appropriate scheme” and “money purchase contracted-out scheme”.

Marginal Citations

M28 S.R. 2000 No. 146 to which there are amendments not relevant to these Regulations

Amendment of the Stakeholder Pension Schemes Regulations

13.—(1) The Stakeholder Pension Schemes Regulations (Northern Ireland) 2000^{M29} are amended in accordance with paragraphs (2) to (4).

- (2) In regulation 1(3) (interpretation) omit the definition of “contracted-out employment”^{M30}.
- (3) In regulation 18B(2)(b)^{M31} (disclosure of information to members)—
 - (a) in head (i) for “behalf;” substitute “ behalf, and ”;
 - (b) in head (ii) for “schemes), and” substitute “ schemes). ”;
 - (c) omit head (iii).

^{F8}(4)

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

Changes to legislation: There are currently no known outstanding effects for the The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012. (See end of Document for details)

Textual Amendments

F8 Reg. 13(4) revoked (6.4.2014) by The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 (S.R. 2014/79), regs. 1(1), 32, Sch. 10

Marginal Citations

M29 S.R. 2000 No. 262; relevant amending Regulations are S.R. 2002 No. 410 and S.R. 2010 No. 373
M30 The definition of “contracted-out employment” was inserted by regulation 4(2)(a) of S.R. 2002 No. 410
M31 Regulations 18 to 18E were substituted for regulation 18 by regulation 4(6) of S.R. 2010 No. 373

Revocations

14. The following provisions are revoked—
- (a) the Protected Rights (Transfer Payment) Regulations (Northern Ireland) 1996^{M32};
 - (b) regulations 2, 4 to 6, 8, 10 to 15 and 17 of the Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1997^{M33};
 - (c) the Occupational Pension Schemes (Age-related Payments) Regulations (Northern Ireland) 1997^{M34}.

Marginal Citations

M32 S.R. 1996 No. 509 as amended by S.R. 1997 Nos. 95 and 160, S.R. 1999 No. 486, S.R. 2000 No. 262, S.R. 2002 No. 109, S.R. 2005 Nos. 85, 433 and 467, S.R. 2007 Nos. 185 and 457 and S.R. 2011 No. 89
M33 S.R. 1997 No. 56; relevant amending provisions are S.R. 2002 No. 109, S.R. 2003 No. 256, S.R. 2005 Nos. 170, 433 and 507, S.I. 2006/744 and 745, S.R. 2007 No. 185, S.I. 2007/829, S.R. 2008 No. 370 and S.R. 2009 No. 365
M34 S.R. 1997 No. 167 as amended by S.R. 1997 No. 544 and S.R. 2009 No. 115

PART 3

Amendments coming into operation on 6th April 2013

Amendment of the Personal Pension Schemes (Disclosure of Information) Regulations

^{F9}15.

Textual Amendments

F9 Regs. 15-17 revoked (6.4.2014) by The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 (S.R. 2014/79), regs. 1(1), 32, Sch. 10

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations

^{F9}16.

Textual Amendments

F9 Regs. 15-17 revoked (6.4.2014) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/79\)](#), regs. 1(1), 32, **Sch. 10**

PART 4

Amendments coming into operation on 6th April 2015

Amendment of the Personal Pension Schemes (Disclosure of Information) Regulations

F9 17.

Textual Amendments

F9 Regs. 15-17 revoked (6.4.2014) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/79\)](#), regs. 1(1), 32, **Sch. 10**

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

18.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 ^{M35} are amended in accordance with paragraphs (2) to (4).

- (2) Omit regulation 31 ^{M36} (deduction of minimum payments from earnings).
- (3) Omit regulation 32 ^{M37} (minimum payments to be made by employers to trustees).
- (4) Omit regulation 33 (calculation of minimum payments).

Marginal Citations

M35 S.R. 1996 No. 493; relevant amending provisions are S.R. 2002 No. 109, [S.I. 2007/1154](#) and these Regulations

M36 [Regulation 31](#) was amended by regulation 2(11) of S.R. 2002 No. 109 and regulation 8(3) of [S.I. 2007/1154](#) and is amended by regulation 6(9) of these Regulations

M37 [Regulation 32](#) was amended by regulation 8(4) of [S.I. 2007/1154](#) and is amended by regulation 6(10) of these Regulations

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations

F10 19.

Textual Amendments

F10 [Reg. 19](#) revoked (6.4.2014) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/79\)](#), regs. 1(1), 32, **Sch. 10**

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

Changes to legislation: There are currently no known outstanding effects for the *The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012*. (See end of Document for details)

Amendment of the Stakeholder Pension Schemes Regulations

20.—(1) The Stakeholder Pension Schemes Regulations (Northern Ireland) 2000 ^{M38} are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(3) (interpretation) omit the definitions of “minimum contributions” and “minimum payments”.

(3) In regulation 17(2) (restrictions on contributions) omit the words from “, minimum contributions” to the end.

[^{F11}(4) In Schedule 3 (information for members)—

- (a) in paragraph 1 omit sub-paragraph (d);
- (b) in paragraph 2 omit sub-paragraphs (e), (f) and (g).]

Textual Amendments

F11 Reg. 20(4) substituted (6.4.2014) by [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014](#) (S.R. 2014/79), reg. 1(1), **Sch. 9 para. 16**

Marginal Citations

M38 S.R. 2000 No. 262; relevant amending Regulations are S.R. 2010 No. 373

Sealed with the Official Seal of the Department for Social Development on 14th March 2012

L.S.

Anne McCleary
A senior officer of the
Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend certain provisions in primary and subordinate legislation in consequence of section 13 of the Pensions Act (Northern Ireland) 2008 which abolishes contracting-out of the state additional pension for pension schemes on a defined contribution basis. Section 13(1) provides that contracting-out certificates in relation to money purchase contracted-out schemes and appropriate schemes (as defined by section 176(1) of the Pension Schemes Act (Northern Ireland) 1993 (c. 49)) cease to have effect from the abolition date (the date of the coming into operation of section 13(1)). Section 13(1) comes into operation on 6th April 2012 by virtue of the Pensions (2008 Act) (Commencement No. 3) Order (Northern Ireland) 2012 (S.R. 2012 No. 115(C. 11)).

The Regulations also provide for transitional provisions for the 3 years following abolition. References to, and provisions which relate to, schemes which are contracted-out on a defined contribution basis are either omitted, or where appropriate, replaced with references to schemes which were contracted-out on that basis.

Regulations 4 and 8 provide for changes to the disclosure of information requirements that schemes must comply with in relation to their contracting-out status. The amendments made by those regulations provide that schemes must inform affected members that the scheme has ceased to be contracted-out and explain the effect of that change on members' entitlement to state additional pension from the abolition date, within one month and 4 months of the abolition date respectively, unless schemes have already provided such information in the 12 months preceding the abolition date. This requirement is for one year only and is subsequently omitted by regulations 15 and 16 from 6th April 2013.

Regulation 7 amends the Contracting-out (Transfer and Transfer Payments) Regulations (Northern Ireland) 1996 to provide that, from the abolition date, transfers will be able to be made from defined benefit contracted-out schemes to schemes which are not salary related (defined benefit) contracted-out schemes, overseas schemes or overseas arrangements, as long as certain safeguards are met.

A 3-year transitional period ending on 6th April 2015 is provided for in relation to statutory provisions which relate to the national insurance rebate due to schemes from Her Majesty's Revenue and Customs ("HMRC") as a result of contracting-out in previous years. Regulations 17 to 20 amend or omit various provisions which relate to the making of minimum payments and contributions to schemes by employers and HMRC.

Regulation 14 makes consequential revocations.

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under section 13(11) of the Pensions Act (Northern Ireland) 2008 does not apply by virtue of sub-section (12)(e) of that section.

An assessment of the cost to business of these Regulations is detailed in a Regulatory Impact Assessment, a copy of which has been laid in the Business Office and the Library of the Northern Ireland Assembly. Copies of that assessment are available from the Department for Social Development, Social Security Policy and Legislation Division, Level 1, James House, 2-4 Cromac Avenue, Gasworks Business Park, Ormeau Road, Belfast BT7 2JA or from the website: <http://www.dsdni.gov.uk/index/ssa/ssani-publications/ssani-pensions-publications.htm>. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: <http://www.legislation.gov.uk/nisr>.

Status:

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

Changes to legislation:

There are currently no known outstanding effects for the The Pensions (2008 Act) (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Provisions) Regulations (Northern Ireland) 2012.