STATUTORY RULES OF NORTHERN IRELAND

2012 No. 120

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

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).

(2) In section 132(3A)(1) (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)(2) of the Pensions Act(3))".

- (3) In section 167(1) (interpretation)—
 - (a) for the definition of "money purchase contracted-out scheme"(4) substitute—

""money purchase contracted-out scheme" is to be construed in accordance with section 176A(5) of the Pensions Act;";

(b) in the definition of "personal pension scheme"(6) for "section 3" substitute "section 176A(6)".

Amendment of the Pensions (No. 2) Act

3.—(1) The Pensions (No. 2) Act (Northern Ireland) 2008(7) 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).

⁽¹⁾ Section 132(3A) was inserted by paragraph 41(b) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49)

 ⁽²⁾ The definition of "abolition date" is inserted by paragraph 34(2)(a) of Schedule 4 to the Pensions Act (Northern Ireland) 2008
(3) The definition of "the Pensions Act" was inserted by paragraph 42(c) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993

⁽⁴⁾ 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

⁽⁵⁾ Section 176A is inserted by paragraph 35 of Schedule 4 to the Pensions Act (Northern Ireland) 2008

⁽⁶⁾ The definition of "personal pension scheme" was amended by paragraph 42(d) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993

^{(7) 2008} c. 13 (N.I.)

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

4.—(1) The Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1987(**8**) are amended in accordance with paragraphs (2) to (7).

(2) In regulation 1(2) (interpretation) omit the definition of "contracted-out employment"(9).

- (3) In regulation 3 (constitution of scheme) for paragraph (4)(10) substitute—
 - "(4) The categories of persons mentioned in paragraphs (1) to (3)(11) are—
 - (a) members of the scheme; and
 - (b) beneficiaries under the scheme.".
- (4) In regulation 4 (basic information about the scheme) for paragraph (3)(12) substitute—
 - "(3) The information specified in Schedule 1 shall be given to-
 - (a) members of the scheme; and
 - (b) beneficiaries under the scheme,

on request (not being a request made by a person within 3 years of the last occasion on which the same person was furnished with the information in accordance with paragraph (2) or this paragraph) as soon as practicable after that person requests it.".

- (5) In regulation 5 (information to be made available to individuals)—
 - (a) omit paragraphs (6) and (7)(13);
 - (b) in paragraph (8)(14)—

(i) omit "the scheme is not an appropriate scheme and";

(ii) for "wind it up" substitute "wind up the scheme";

(c) for paragraph (9)(15) substitute—

"(9) Subject to paragraph (9A), where a scheme ceases to be an appropriate scheme(16) by virtue of section 13(1) of the Pensions Act (Northern Ireland) 2008 (abolition of contracting-out for defined contribution pension schemes), the trustees shall—

- (a) inform each member in relation to whom the scheme has ceased to be such a scheme ("the affected member"), except an excluded person(17), that the scheme has ceased to be an appropriate scheme, as soon as practicable and in any event not more than one month after the abolition date;
- (b) furnish the affected member, except an excluded person, as soon as practicable and in any event not more than 4 months after the abolition date, with the information mentioned in paragraph 9 of Schedule 2; and
- (c) where the scheme is unable to meet in full its liabilities to its members, furnish the affected member, except an excluded person, as soon as practicable and in any event not more than 4 months after the abolition date, with the information mentioned in paragraph 8 of Schedule 2.

(9) The definition of "contracted-out employment" was inserted by regulation 2(2)(a) of S.R. 2002 No. 410

⁽⁸⁾ S.R. 1987 No. 288; relevant amending provisions are S.R. 1988 No. 107, S.R. 1992 No. 304, S.R. 1994 No. 300, S.R. 1997 No. 160, S.R. 2002 No. 410, S.R. 2005 No. 536, S.I. 2006/744, S.R. 2007 No. 185 and S.R. 2010 No. 373

⁽¹⁰⁾ Paragraph (4) was amended by paragraph 1(2) of Schedule 2 to S.R. 2005 No. 536

⁽¹¹⁾ Paragraph (2) was substituted by regulation 2(3) of S.R. 2010 No. 373

⁽¹²⁾ Paragraph (3) was amended by paragraph 1(3) of Schedule 2 to S.R. 2005 No. 536

⁽¹³⁾ Paragraphs (6) and (7) were amended by paragraph 13(3) of Schedule 2 to S.R. 1994 No. 300

⁽¹⁴⁾ Paragraph (8) was amended by regulation 20(c) of S.R. 1992 No. 304

⁽¹⁵⁾ Paragraph (9) was amended by regulation 20(c) of S.R. 1992 No. 304 and paragraph 1(3) of the Schedule to S.R. 1997 No. 160

⁽¹⁶⁾ See paragraph 34(2)(b) of Schedule 4 to the Pensions Act (Northern Ireland) 2008

⁽¹⁷⁾ The definition of "excluded person" was inserted by regulation 18(a) of S.R. 1992 No. 304

(9A) Paragraph (9) does not apply where the trustees have informed the affected member of the abolition date and have furnished the affected member with the information specified in paragraph (9)(b) and, if applicable, paragraph (9)(c), within the period of 12 months ending with the abolition date."

- (6) In Schedule 1 (basic information about the scheme)-
 - (a) omit paragraph 5(18);
 - (b) in paragraph 6 for "(if the scheme is an appropriate scheme)" substitute "(if the scheme was an appropriate scheme)".
- (7) In Schedule 2 (information to be made available to individuals)—
 - (a) in paragraph 1(19) for "for the whole or any part of that period" substitute "at any time before the abolition date";
 - (b) in paragraph 2A(20)—
 - (i) in sub-paragraph (3)(b)(21)—
 - (aa) at the end of sub-head (i) add "and";
 - (bb) in sub-head (ii) for "2004, and" substitute "2004.";
 - (cc) omit sub-head (iii);
 - (ii) in sub-paragraph (7)(d)(**22**) for "sub-paragraphs (3)(b)(iii) and (4)" substitute "sub-paragraph (4)";
 - (c) in paragraph 9—
 - (i) the provisions of the paragraph shall become sub-paragraph (1) of the paragraph;
 - (ii) after sub-paragraph (1) add—

"(2) A statement that, as a result of no longer being a member of a contracted-out scheme, the member may build up entitlement to an additional state pension from the date the scheme ceased to be an appropriate scheme."

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(**23**) (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).

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

6.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(**24**) are amended in accordance with paragraphs (2) to (18).

⁽¹⁸⁾ Paragraph 5 was amended by paragraph 1(4) of the Schedule to S.R. 1997 No. 160

⁽¹⁹⁾ Paragraph 1 was amended by regulation 6(e) of S.R. 1988 No. 107, regulation 23 of S.R. 1992 No. 304, paragraph 13(5) of Schedule 2 to S.R. 1994 No. 300, Article 23(4)(a) of S.I. 2006/744 and regulation 2(a) of S.R. 2007 No. 185

⁽²⁰⁾ Paragraph 2A was inserted by regulation 2(4) of S.R. 2002 No. 410

⁽²¹⁾ Sub-paragraph (3) was amended by Article 23(4)(b) of S.I. 2006/744

⁽²²⁾ Sub-paragraph (7) was added by regulation 2(7)(b) of S.R. 2010 No. 373

⁽²³⁾ S.R. 1991 No. 37; regulation 11A was inserted by regulation 2(6) of S.R. 1996 No. 620

 ⁽²⁴⁾ 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

(2) In regulation 1(2) (interpretation) in the definition of "overseas scheme" (25) omit "or (3)".

(3) In regulation 3(2)(g)(i)(26) (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,".

(7) In regulation 16(1)(27) (requirement to confirm relevant requirements are satisfied) omit subparagraph (b).

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

(9) In regulation 31(3)(a)(28) (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)(29) of the Act";
- (b) for "employment is contracted out" substitute "employment was contracted out".

(11) Omit regulation 39(30) (circumstances in which schemes may change mode of contracting out).

(12) Omit regulation 40(31) (schemes which may not be contracted out under section 5(3) of the Act).

(13) In regulation 42(32) (alteration of rules of contracted-out schemes)—

- (a) in paragraph (1) omit ", (2A)";
- (b) omit paragraph (2A);
- (c) in paragraph (2B) for sub-paragraph (c) substitute—

"(c) otherwise prevent the scheme from satisfying section 5(2)(33) of the Act.".

- (14) In regulation 43 (termination of periods of contracted-out employment)-
 - (a) in paragraph (3)(a)(iii) omit the words from "or, as the case may be" to the end;
 - (b) in paragraph (5)(a) for ", section 5(2B) rights or protected rights" substitute "or section 5(2B) rights(34)".

(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)".

⁽²⁵⁾ 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

⁽²⁶⁾ Regulation 3(2)(g) was amended by regulation 2(2)(b) of S.R. 2002 No. 109

⁽²⁷⁾ Regulation 16(1) was amended by regulation 2(5) of S.R. 2002 No. 109

⁽²⁸⁾ Regulation 31(3) was amended by regulation 2(11)(b) of S.R. 2002 No. 109

⁽²⁹⁾ Section 4(1A) is inserted by paragraph 3(3) of Schedule 4 to the Pensions Act (Northern Ireland) 2008

⁽³⁰⁾ Regulation 39 was amended by regulation 3(2) of S.R. 1997 No. 162 and Article 3(4) of S.R. 2009 No. 113

⁽³¹⁾ Regulation 40 was amended by regulation 3 of S.R. 2001 No. 118 and Article 28(8) of S.I. 2006/744

⁽³²⁾ Regulation 42 was amended by paragraph 5(8) of the Schedule to S.R. 1997 No. 160

⁽³³⁾ Section 5(2) was substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

⁽³⁴⁾ The definition of "section 5(2B) rights" was substituted by paragraph 5(2) of the Schedule to S.R. 1997 No. 160 and amended by regulation 4(2)(b) of S.R. 1999 No. 486

- (16) In regulation 48 (special provision for overseas schemes) omit paragraph (6).
- (17) In regulation 49 (insolvent schemes)—
 - (a) in paragraph (3) omit sub-paragraph (a)(35);
 - (b) in paragraph (4) for sub-paragraph (a)(36) substitute—
 - "(a) in the case of a scheme to which Part IV of the 2005 Order(**37**) (scheme funding) applies, the cash equivalent of a member's rights under the scheme shall be determined as if the requirements of Article 201(1) of that Order (the statutory funding objective) were satisfied;".
- (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".

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

7.—(1) The Contracting-out (Transfer and Transfer Payment) Regulations (Northern Ireland) 1996(**38**) 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(39) 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(40) (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—

⁽³⁵⁾ Sub-paragraph (a) was amended by regulation 22(a) of S.I. 2008/1903

⁽³⁶⁾ Sub-paragraph (a) was amended by paragraph 8(2) of Schedule 3 to S.I. 2005/3377

⁽³⁷⁾ The definition of "the 2005 Order" was inserted by paragraph 1(2)(a) of Schedule 3 to S.R. 2005 No. 568

⁽³⁸⁾ 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

⁽³⁹⁾ 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

⁽⁴⁰⁾ 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.))

- (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—

"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.".

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

8.—(1) The Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1997(**41**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 5 (information to be made available to individuals)—

(a) for paragraph (7) substitute—

"(7) Subject to paragraph (7ZA), where a scheme ceases to be a money purchase contracted-out scheme by virtue of section 13(1) of the Pensions Act (Northern Ireland) 2008(42), the trustees of the scheme shall inform each member in relation to whom the scheme has ceased to be such a scheme ("the affected member"), as soon as practicable, and in any event not more than one month after the abolition date, that the scheme is no longer a money purchase contracted-out scheme, and furnish the affected member, as soon as practicable and in any event not more than 4 months after the abolition date, with—

- (a) the information mentioned in paragraph 8 of Schedule 2; and
- (b) except where the scheme is able to meet in full its liabilities to the affected member, the information mentioned in paragraph 10(43) of Schedule 2.

(7ZA) Paragraph (7) does not apply where the trustees of the scheme have informed the affected member of the date on which the scheme is to cease to be a money purchase contracted-out scheme and have furnished the information specified in paragraph (7) (a) and, if applicable, paragraph (7)(b), within the period of 12 months ending with the abolition date.";

⁽⁴¹⁾ S.R. 1997 No. 98; relevant amending provisions are S.R. 2000 No. 335, S.R. 2002 No. 410, S.R. 2009 No. 113 and S.R. 2010 No. 373

^{(42) 2008} c. 1 (N.I.)

⁽⁴³⁾ Paragraph 10 was amended by Article 5(c) of S.R. 2009 No. 113

(b) omit paragraph (7A)(44).

(3) In paragraph 10 of Schedule 1 (basic information about the scheme) omit the words from ", and whether the scheme is contracted-out" to the end.

(4) In Schedule 2 (information to be made available to individuals)—

- (a) in paragraph 5(1) for "for the whole or any part of the period" substitute "at any time before the abolition date";
- (b) in paragraph 6ZA(45)—
 - (i) in sub-paragraph (3)(b)—
 - (aa) at the end of sub-head (i) add "and";
 - (bb) at the end of sub-head (ii) omit "and";
 - (cc) omit sub-head (iii);
 - (ii) in sub-paragraph (7)(d)(46) for "sub-paragraphs (3)(b)(iii) and (4)" substitute "sub-paragraph (4)";
- (c) in paragraph 8—
 - (i) the provisions of the paragraph shall become sub-paragraph (1) of the paragraph;
 - (ii) in sub-paragraph (1) omit "in relation to the member's employment";
 - (iii) after sub-paragraph (1) add—

"(2) A statement that, as a result of no longer being a member of a contracted-out scheme, the member may build up entitlement to an additional state pension from the date the scheme ceased to be a money purchase contracted-out scheme.";

(d) omit paragraph 8A(47).

Amendment of the Personal Pension Schemes (Appropriate Schemes) Regulations

9.—(1) The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997(**48**) 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(49) (schemes which may be appropriate schemes);
 - (b) regulation 4(50) (requirements in respect of an application for an appropriate scheme certificate);
 - (c) regulation 5 (issue of appropriate scheme certificates);
 - (d) regulation 6(51) (requirement to furnish information);
 - (e) regulation 6A(52) (provision of information for purposes of contracting-out);
 - (f) regulation 7 (cancellation, variation and surrender of an appropriate scheme certificate);

⁽⁴⁴⁾ Paragraph (7A) was inserted by regulation 5(3)(d) of S.R. 2000 No. 335

⁽⁴⁵⁾ Paragraph 6ZA was inserted by regulation 3(4) of S.R. 2002 No. 410

⁽⁴⁶⁾ Sub-paragraph (7) was added by regulation 3(8)(b)(iv) of S.R. 2010 No. 373

⁽⁴⁷⁾ Paragraph 8A was inserted by regulation 5(4)(c) of S.R. 2000 No. 335

 ⁽⁴⁸⁾ 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

⁽⁴⁹⁾ Regulation 2 was substituted by regulation 3(3) of S.R. 2008 No. 364

⁽⁵⁰⁾ Regulation 4 was amended by regulation 3(5) of S.R. 2008 No. 364(51) Regulation 6 was amended by regulation 3(6) of S.R. 2008 No. 364

 ⁽⁵¹⁾ Regulation 6 was anothed by regulation 5(6) of S.R. 2002 No. 109 and amended by paragraph 37 of Schedule 2 to S.R. 2005

No. 433

- (g) regulation 8(53) (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).

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(**54**) (application of regulations) omit "or appropriate scheme certificates".

Amendment of the Pension Sharing (Valuation) Regulations

11. In regulation 2(1)(b) of the Pension Sharing (Valuation) Regulations (Northern Ireland) 2000(**55**) (rights under a pension arrangement which are not shareable)—

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

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(**56**) (interpretation) omit the definitions of "appropriate scheme" and "money purchase contracted-out scheme".

Amendment of the Stakeholder Pension Schemes Regulations

13.—(1) The Stakeholder Pension Schemes Regulations (Northern Ireland) 2000(**57**) are amended in accordance with paragraphs (2) to (4).

- (2) In regulation 1(3) (interpretation) omit the definition of "contracted-out employment" (58).
- (3) In regulation 18B(2)(b)(59) (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).

(4) In paragraph 6(d) of Schedule 3(60) (information for members) for "regulation 18B(2)(b)(iii) and (3)" substitute "regulation 18B(3)".

Revocations

14. The following provisions are revoked—

⁽⁵³⁾ Regulation 8 was amended by Article 6(3) of S.R. 2009 No. 113

⁽⁵⁴⁾ S.R. 1997 No. 140

⁽⁵⁵⁾ 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

⁽⁵⁶⁾ S.R. 2000 No. 146 to which there are amendments not relevant to these Regulations

⁽⁵⁷⁾ S.R. 2000 No. 262; relevant amending Regulations are S.R. 2002 No. 410 and S.R. 2010 No. 373

⁽⁵⁸⁾ The definition of "contracted-out employment" was inserted by regulation 4(2)(a) of S.R. 2002 No. 410

⁽⁵⁹⁾ Regulations 18 to 18E were substituted for regulation 18 by regulation 4(6) of S.R. 2010 No. 373

⁽⁶⁰⁾ Schedule 3 was added by regulation 4(7) of S.R. 2010 No. 373

- (a) the Protected Rights (Transfer Payment) Regulations (Northern Ireland) 1996(61);
- (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(62);
- (c) the Occupational Pension Schemes (Age-related Payments) Regulations (Northern Ireland) 1997(63).

⁽⁶¹⁾ 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

⁽⁶²⁾ 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
(63) S.R. 1997 No. 167 as amended by S.R. 1997 No. 544 and S.R. 2009 No. 115