
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 107

**The Occupational Pension Schemes
(Schemes that were Contracted-out)
Regulations (Northern Ireland) 2016**

PART 5

AMENDMENT OF THE 1996 REGULATIONS

Amendments relating to certification of employments for a period before the second abolition date

- 20.**—(1) The 1996 Regulations are amended in accordance with paragraphs (2) to (9).
- (2) In regulation 1(2) (interpretation)—
- (a) in the definition of “the Act” after “Act 1993” insert “as it had effect immediately before the second abolition date⁽¹⁾ (except where otherwise stated)”;
 - (b) in the definition of “overseas scheme”⁽²⁾—
 - (i) for “is contracted-out” substitute “was contracted-out”;
 - (ii) for “has effect” substitute “had effect”;
 - (c) in the definition of “section 5(2B) rights”⁽³⁾ in paragraph (b)(ii) for “the abolition date” substitute “the first abolition date”.
- (3) In regulation 3(2)(b) (notices of employers of intended election) after “specify the date” insert “(being a date before the second abolition date)”.
- (4) In regulation 6 (information to be included in an election)—
- (a) in paragraph (1)(d) after “shall have effect” insert “(being a date before the second abolition date)”;
 - (b) in paragraph (3) for sub-paragraph (a) substitute—
 - “(a) unless the scheme is a public service pension scheme to which Part 4 of the 2005 Order (scheme funding) does not apply, or a scheme in respect of which any Minister of the Crown or government department has given a guarantee, or made any other arrangements for the purpose of securing that the assets of the scheme are sufficient to meet its liabilities, written confirmation or evidence that the actuary is satisfied that the resources of the scheme are sufficient to meet the

(1) See section 3A of the Pension Schemes (Northern Ireland) Act 1993 as inserted by paragraph 6 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(2) 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](#) and regulation 6(2) of [S.R. 2012 No. 120](#)

(3) 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](#) and Article 12(2)(b) of [S.R. 2012 No. 124](#)

requirement prescribed in regulation 18 (as it had effect immediately before the second abolition date), and”.

(5) In regulation 8 (issue of contracting-out certificates)—

(a) in paragraph (2)(d) for the words after “is to have effect,” substitute “being a date before the second abolition date”;

(b) after paragraph (2) add—

“(3) The Commissioners for Her Majesty’s Revenue and Customs are not to issue a contracting-out certificate unless they consider it appropriate to do so and the scheme satisfied any contracting-out conditions or requirements which applied to the scheme from the date on which the certificate is to have effect.”.

(6) In regulation 9(5)(b) (making of elections by employers for the variation or surrender of contracting-out certificates) after “specify the date” insert “(being a date before the second abolition date)”.

(7) In regulation 10(4) (special provision with regard to elections for the issue, variation or surrender of certificates where the employment remains contracted out)—

(a) in the heading after “where” insert “(before the second abolition date)”;

(b) in paragraph (1)—

(i) omit “regulation 71 (elections for replacement certificates by salary related schemes during transitional period) and to”;

(ii) in sub-paragraph (c) after “same scheme” insert “when the election takes effect”;

(c) in paragraph (3)(c) after “the date” insert “(being a date before the second abolition date)”.

(8) In regulation 15 (further information and change of circumstances) omit the words from “or an employer” to “issued,”.

(9) In regulation 23(g)(5) (requirements for meeting the statutory standard) after “regulation 20A(2)” insert “(as it had effect immediately before the second abolition date)”.

Commencement Information

II [Reg. 20](#) in operation at 6.4.2016, see [reg. 1\(a\)](#)

Amendments relating to cessation of contracting-out before the second abolition date

21.—(1) The 1996 Regulations are amended in accordance with paragraphs (2) to (7).

(2) In regulation 44 (notifications)—

(a) in paragraph (1)—

(i) after “treated as terminated” insert “before the second abolition date”;

(ii) after “regulation 43” insert “(as it had effect immediately before that date)”;

(b) in paragraph (2) for “A notification required to be given under paragraph (1) may be given at any time within the period of one month before the expected date of termination but if not so given” substitute “If a notification required to be given under paragraph (1) was not given before the expected date of termination it”;

(c) in paragraph (4) after “In any case where” insert “, before the second abolition date,”;

(4) Regulation 10 was amended by regulation 6(6) of [S.R. 2012 No. 120](#) and Article 12(4) of [S.R. 2012 No. 124](#)

(5) Paragraph (g) was added by regulation 2(10)(b) of [S.R. 2002 No. 109](#)

- (d) in paragraph (7)(6)—
 - (i) for “has been issued” substitute “was issued”;
 - (ii) for “relates”, in both places where it occurs, substitute “related”.
- (3) In regulation 45 (approval of arrangements for schemes ceasing to be contracted out)—
 - (a) in paragraph (1)—
 - (i) for “Subject to regulation 74 (transitional arrangements relating to schemes ceasing to contract out before the principal appointed day), for” substitute “For”;
 - (ii) for “arrangements shall not” substitute “arrangements for cessation of contracting-out before the second abolition date shall not”;
 - (b) in paragraph (2)(7) for “section 8C of the Act (transfer or discharge of section 5(2B) rights)” substitute “section 33A(8) of the Act (transfer of liabilities etc: schemes contracted-out on or after 6 April 1997)”;
 - (c) in paragraph (3)(a)(9) for “the scheme must continue” substitute “the scheme must, until the second abolition date, continue”.
- (4) In regulation 46 (supervision of schemes that have ceased to contract out) in the heading after “contract out” add “before the second abolition date”.
- (5) In regulation 47 (circumstances in which the Commissioners for Her Majesty’s Revenue and Customs may vary or cancel a contracting-out certificate)—
 - (a) in paragraph (1)—
 - (i) for “applies” substitute “applied”;
 - (ii) after “from such date” insert “(being a date before the second abolition date)”;
 - (b) in paragraph (2)(a) and (b) after “in a case of a” insert “scheme that was a”.
- (6) In regulation 76(1) (prevention of recovery by employers of Class 1 contributions where certificate cancelled under section 32(3) of the Act) after “the Act” insert “before the second abolition date”.
- (7) In regulation 79 (revocations) for “regulations 73, 77 and 78” substitute “regulation 43 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015(10) and regulation 7 of the Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016”.

Commencement Information

12 [Reg. 21](#) in operation at 6.4.2016, see [reg. 1\(a\)](#)

(6) Paragraph (7) was amended by Article 12(8) of [S.R. 2012 No. 124](#)

(7) Paragraph (2) was amended by regulation 6(15) of [S.R. 2012 No. 120](#) and Article 12(9)(a) of [S.R. 2012 No. 124](#)

(8) Section 33A is inserted by paragraph 25 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(9) Paragraph (3) was amended by regulation 3(3)(a) of [S.R. 1997 No. 162](#) and Article 12(9)(b) of [S.R. 2012 No. 124](#)

(10) [S.I. 2015/1677](#)

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) Regulations (Northern Ireland) 2016, PART 5.