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Pension Schemes (Northern Ireland) Act 1993

CHAPTER 49

PENSION SCHEMES (NORTHERN IRELAND) ACT 1993

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- 1 Categories of pension schemes.

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Registration of schemes

- 2 Registration of occupational and personal pension schemes.

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CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

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- 3 Issue of contracting-out and appropriate scheme certificates.
- 4 Meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”.

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General requirements for certification

- 5 Requirements for certification of schemes: general.
- 6 Protected rights and money purchase benefits.
- 7 Elections as to employments covered by contracting-out certificates.
- 8 Determination of basis on which scheme is contracted-out.

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- 8A The statutory standard.
- 8B Reference scheme.
- 8C Transfer, commutation, etc.
- 8D Entitlement to benefit.

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- 9 Minimum pensions for earners.
- 10 Earner's guaranteed minimum.
- 11 Increase of guaranteed minimum where commencement of guaranteed minimum pension postponed.
- 11A Reduction of guaranteed minimum in consequence of pension debit.
- 12 Revaluation of earnings factors for purposes of s. 10: early leavers, etc.
- 13 Minimum pensions for widows and widowers.
- 14 Treatment of insignificant amounts.
- 15 Discharge of liability where guaranteed minimum pensions secured by insurance policies or annuity contracts.
- 16 Transfer of accrued rights.
- 17 Commutation, surrender and forfeiture.
- 18 Financing of benefits.
- 19 Securing of benefits.
- 20 Sufficiency of resources.

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- 21 Power for Board to impose conditions as to investments and resources.

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- 22 Persons who may establish scheme.
- 23 Identification and valuation of protected rights.
- 24 Ways of giving effect to protected rights.
- 24A Requirements for interim arrangements.
- 24B Information about interim arrangements.
- 25 The pension and annuity requirements.
- 26 Securing of liability for protected rights.
- 27 Investment and resources of schemes.
- 28 Suspension or forfeiture.
- 28A Discharge of protected rights on winding up: insurance policies.
- 29 Tax requirements to prevail over certification requirements.
- 29A Appropriate schemes: "Blowing the whistle".

Cancellation, variation, surrender and refusal of certificates

- 30 Cancellation, variation, surrender and refusal of certificates.

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- 31 Surrender and cancellation of contracting-out certificates: issue of further certificates.
- 32 Surrender and cancellation of contracting-out certificates: cancellation of further certificates.

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- 33 Alteration of rules of contracted-out schemes.
- 34 Alteration of rules of appropriate schemes.

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- 35 General power to make regulations.

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- 36 Scope of Chapter II.

Reduced rates of contributions for members of salary related contracted-out schemes

- 37 Reduced rates of Class 1 contributions.
- 38 Alteration of rates of contributions under s. 37.

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- 38A Reduced rates of Class 1 contributions and rebates.
- 38B Determination and alteration of rates of contributions, and rebates, applicable under section 38A.

Minimum contributions: members of appropriate personal pension schemes

- 39 Payment of minimum contributions to personal pension schemes.
- 40 Earner's chosen scheme.
- 41 Amount of minimum contributions.
- 41A Alteration of rates of minimum contributions under section 41.
- 41B Money purchase and personal pension schemes: verification of ages

Effect of entitlement to guaranteed minimum pensions on payment of social security benefits

- 42 Effect of entitlement to guaranteed minimum pensions on payment of social security benefits.
- 43 Further provisions concerning entitlement to guaranteed minimum pensions for the purposes of s. 42.
- 44 Reduced benefits where minimum payments or minimum contributions paid.

Effect of reduced contributions and rebates on social security benefits

- 44A Additional pension and other benefits.

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Women, married women and widows

- 45 Women, married women and widows.

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- 46 Powers of Board to approve arrangements for scheme ceasing to be certified.
47 Calculation of guaranteed minimum pensions preserved under approved arrangements.

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- 48 Supervision of schemes which have ceased to be certified.
49 Supervision: former contracted-out schemes.
50 Supervision: former appropriate personal pension schemes.

State scheme premiums

- 51 Payment of state scheme premiums on termination of certified status.
52 Provisions supplementary to s. 51.
53 Elections to pay contributions equivalent premiums.
54 Amount of premiums payable under s. 51.
55 Alternative basis for revaluation of earnings factors for calculation of certain premiums.
56 Effect of payment of premiums on rights.
57 Deduction of contributions equivalent premium from refund of scheme contributions.
58 No recovery of state scheme premiums from earners, etc.
59 Further provisions concerning calculations relating to premiums.
60 Actuarial tables for purposes of calculations relating to premiums.
61 Inclusion of former and future earners for some purposes of this Chapter.
62 Power to apply certain provisions to widowers.
63 Non-payment of state scheme premiums.
64 Unpaid premiums: supplementary.

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- 64A Safeguarded rights.
64B Requirements relating to safeguarded rights.
64C Reserve powers in relation to non-complying schemes.
64D Power to control transfer or discharge of liability.

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- 65 Scope of Chapter I: the preservation requirements.
- 66 Interpretation (Part IV).
- 67 Basic principle as to short service benefit.
- 68 No discrimination between short service and long service beneficiaries.
- 69 Form of short service benefit and its alternatives.
- 70 Computation of short service benefit.
- 71 Credits.
- 72 Pension increases.
- 73 Assignment, surrender and commutation of benefit.
- 74 Forfeiture, etc.
- 75 Charges, liens and set-offs.
- 76 Power to modify ss. 73 to 75 as respects alternative benefits.
- 77 Discharge of liability where short service or alternative benefits secured by insurance policies or annuity contracts.
- 78 Supplementary regulations.

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- 80 Basis of revaluation.
- 81 Revaluation not to apply to substituted benefit.
- 82 Supplementary provisions.

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- 83 General protection principle.
- 84 The relevant sum.
- 85 The appropriate addition.
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- 87 Special provision where employment continues after it ceases to be contracted-out by reference to scheme.
- 88 Supplementary provisions.

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- 89 Scope of Chapter IV.
- 89A Salary related schemes: right to statement of entitlement.
- 90 Right to cash equivalent.
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- 92 Further provisions concerning exercise of option under s. 91.
- 93 Calculation of cash equivalents.
- 94 Variation and loss of rights under s. 90.
- 95 Trustees' duties after exercise of option.
- 96 Withdrawal of applications.
- 97 Supplementary provisions.

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- 97A Scope of Chapter I.
- 97B Interpretation.
- 97C Basic principle as to pension credit benefit.
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- 97G Restrictions on power to give transfer notice.
- 97H Salary related schemes: statements of entitlement.
- 97I Calculation of cash equivalents.
- 97J Time for compliance with transfer notice.
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- 97L Variation of the amount required to be used.
- 97M Effect of transfer on trustees' duties.
- 97N Matters to be disregarded in calculations.
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- 97Q Power to modify Chapter II in relation to hybrid schemes.

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- 99 Annual increase of later service component.
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- 101 Proportional increase where first period is less than 12 months.
- 102 Restriction on increase where member is under 55.
- 103 Application of Chapter I to pensions not attributable to pensionable service.

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- 104 No payments to employers from non-complying schemes.

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106 Requirement as to resources for annual increase of guaranteed minimum pensions.

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107A Monitoring of employers' payments to personal pension schemes.
107B Obtaining information for purposes of section 107A and corresponding legislation in Great Britain.
108 Restrictions on investment of scheme's resources in employer-related assets.
109 Disclosure of information about schemes to members, etc.
110 Additional documents for members, etc. and Registrar.
111 Powers as respects failure to comply with information requirements.
112 Regulations as to auditors.
113 Regulations as to form and content of advertisements.
114 Equal access requirements.

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117 Further provisions as to appointment and powers of independent trustees.
118 Duty of insolvency practitioner or official receiver to give information to scheme trustees.

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- 119 Interpretation of Chapter II.
120 Duty of Department to pay unpaid contributions to schemes.
121 Certification of amounts payable under s. 120 by insolvency officers.
122 Complaint to industrial tribunal.
123 Transfer to Department of rights and remedies.

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- 126 Extra-statutory benefits.
- 127 Relationship of preservation requirements and scheme rules.
- 128 Duty to bring schemes into conformity with indirectly-applying requirements.
- 129 Advice of the Board as to conformity of schemes with requirements.
- 130 Determination of questions whether schemes conform with requirements.
- 131 Persons competent to make applications under s. 130.

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- 132 Applications to the Board to modify schemes (other than public service schemes).
- 133 Persons competent to make applications under s. 132.
- 134 Further provisions concerning the Board's powers under s. 132.
- 135 Other functions of the Board as respects modification of schemes.
- 136 Effect of orders under ss. 132 and 135.
- 137 Modification of public service schemes.

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- 138 Powers of the Board to wind up schemes.
- 139 Winding up of public service schemes.
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- 141 The Pensions Ombudsman.
- 142 Functions of the Pensions Ombudsman.
- 143 Death, insolvency or disability of authorised complainant.
- 144 Staying court proceedings where a complaint is made or a dispute is referred.
- 145 Procedure on an investigation.
- 146 Investigations: further provisions.
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- 147A Interest on late payment of benefit.
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- 149 Power to modify certain provisions of this Act.
- 150 Application of enactments as respects personal pension schemes.

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- 151 Requirement to give information to the Department or the Board for the purposes of certain provisions.
- 152 Information as to guaranteed minimum pensions.
- 153 Power of Department to obtain information in connection with applications under s. 120.
- 154 Disclosure of information between government departments, etc.
- 154A Other disclosures by the Department.

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- 155 Inalienability of guaranteed minimum pension and protected rights payments.
- 155A No forfeiture on bankruptcy of rights under personal pension schemes.
- 156 Terms of contracts of service or schemes restricting choice to be void.
- 157 Provisions excluding Chapter II of Part VII to be void.
- 158 Removal of restrictions on friendly societies' pension business.
- 159 Exemption of certain schemes from rule against perpetuities.

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- 160 Crown employment.
- 161 Application of certain provisions to cases with foreign element.

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- 162 Reciprocity with other countries.

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- 163 Application of general provisions relating to administration of social security.

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- 164 Breach of regulations.
- 164A Offence in connection with the Registrar.

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- 165 Determination of questions by Department.
- 166 Questions arising in proceedings.
- 166A Reports by Inland Revenue.
- 167 Review of the Board's determinations.
- 168 References and appeals from the Board.

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- 169 Grants by the Board to advisory bodies, etc.
- 170 Levies towards certain expenditure.
- 171 Fees for official services to schemes.

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- 173 Managers of schemes.
- 174 Linked qualifying service.
- 175 Normal pension age.
- 175A Insurer and long-term insurance business
- 176 General interpretation.
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- 177 Orders and regulations (general provisions).
- 178 Sub-delegation.
- 179 Consultation with Social Security Advisory Committee.
- 180 Consultations about other regulations.
- 181 Assembly, etc. control of regulations and orders.

Supplemental provisions

- 182 Repeals.
- 183 Transitional provisions and savings.
- 184 Prospective and consequential amendments.
- 185 Transitory modifications.
- 186 Short title, commencement and extent.

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SCHEDULE 1 — Certification Regulations

Part I — OCCUPATIONAL PENSION SCHEMES

General regulations: beginning and ending of employment

- 1 (1) In relation to employments which are or at any...
- 2 (1) Subject to sub-paragraph (2), regulations may enable the Department...
- 3 Provision may be made by regulations for requiring an employer...

Power to modify Part III, etc.

- 4 (1) Regulations may modify the provisions of Part III (other...

State scheme premiums

- 5 (1) Regulations may make provision for requiring persons to furnish...

Schemes covering different employers

- 6 (1) Regulations may modify Chapters I and III of Part...

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Special provisions for certain public service pension schemes

7 (1) In relation to employments of any class to which...

Incidental matters

8 Regulations may make provision— (a) for any incidental matters connected...

Part II — PERSONAL PENSION SCHEMES

9 (1) Subject to the following provisions, paragraph 5 applies in...

SCHEDULE 2 — Methods of Revaluing Accrued Pension Benefits

The final salary method

1 (1) The final salary method is to add to the...

The revaluation percentage and the appropriate revaluation percentage

2 (1) Whenever the Secretary of State makes an order under...

The average salary method

3 (1) The average salary method is to revalue the member's...

The flat rate method

4 The flat rate method is to revalue the benefits which...

The money purchase method

5 (1) Subject to sub-paragraphs (2) and (3), the money purchase...

SCHEDULE 3 — Priority in Bankruptcy, etc

Earners' contributions to occupational pension scheme

1 This Schedule applies to any sum owed on account of...

Employer's contributions to occupational pension scheme

2 (1) This Schedule applies to any sum owed on account...

State scheme premiums

3 (1) This Schedule applies to any sum owed on account...

Interpretation

4 (1) Article 205(3) of the Companies (Northern Ireland) Order 1986...

SCHEDULE 4 — Repeals

Part I — GENERAL

Part II — PROVISIONS RELATING TO EQUAL ACCESS

Part III — SUBORDINATE LEGISLATION REVOKED

SCHEDULE 5 — Transitional Provisions and Savings

Part I — GENERAL PROVISIONS

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- 1 In this Schedule “the repealed enactments” means the enactments repealed...
 - 2 (1) The substitution of this Act for the repealed enactments...
 - 3 Where— (a) this Act repeals an enactment relating to the...
 - 4 (1) The repeal or revocation by this Act of an...
 - 5 The repeal or revocation by this Act of an enactment...
 - 6 Any document made, served or issued after this Act comes...
- Part II — SPECIFIC PROVISIONS

Contracting-out requirements for schemes providing guaranteed minimum pensions

- 7 An occupational pension scheme which— (a) at any time before...
- 8 Any document the contents of which are in terms corresponding...
- 9 The requirement of the Social Security Pensions (Northern Ireland) Order...
- 10 (1) Where in the tax year 1989-90 the trustees or...

Overriding effect of certain requirements for existing contracted-out and appropriate schemes

- 11 (1) Subject to sub-paragraph (2), if immediately before paragraph 6...
- 12 If immediately before 14th August 1990— (a) there was in...

Transactions discharging trustees

- 13 Without prejudice to section 28 of the Interpretation Act (Northern...

Contributions equivalent premiums: earnings before 1987-88

- 14 (1) Where an earner’s earnings paid in any period before...

Preservation

- 15 Without prejudice to paragraph 3, in any case where—

Anti-franking

- 16 (1) If before 23rd August 1989 an earner ceased to...

Modifications in consequence of making of Part II of the Social Security (Northern Ireland) Order 1986

- 17 (1) Regulations may provide that any provision of this Act...

Savings for statutory rules

- 18 The repeal of Article 18A(2) of the Social Security (Northern...

Provisions contained in Act by virtue of statutory rules

- 19 Without prejudice to any express provision in this Act, where...

Saving for application of general provisions relating to social security

- 20 The repeals made by this Act do not affect the...

Saving for Article 9 of the Social Security (Northern Ireland) Order 1986

- 21 The repeal by this Act of Article 9 of the...

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SCHEDULE 6 — Re-enactment or Amendment of Certain Provisions Not in Force

The Equal Pay Act (Northern Ireland) 1970 (c. 32)

1

The Social Security (Northern Ireland) Order 1989 (N.I. 13)

2 In Schedule 5 to the Social Security (Northern Ireland) Order...

This Act

3

SCHEDULE 7 — Consequential Amendments

The Judicial Pensions Act (Northern Ireland) 1951 (c. 20 (N.I.))

1 In section 11A(7) of the Judicial Pensions Act (Northern Ireland)...

2 In Schedule 2A to that Act— (a) in paragraph 1...

The County Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))

3 In section 127A(7) of the County Courts Act (Northern Ireland)...

4 In Schedule 2A to that Act— (a) in paragraph 1...

The Resident Magistrates' Pensions Act (Northern Ireland) 1960 (c. 25 (N.I.))

5 In section 9A(7) of the Resident Magistrates' Pensions Act (Northern...)

6 In Schedule 3 to that Act— (a) in paragraph 1...

The Parliamentary Commissioner Act 1967 (c. 13)

7 In paragraph 10 of Schedule 1 to the Parliamentary Commissioner...

The Parliamentary Commissioner Act (Northern Ireland) 1969 (c. 10 (N.I.))

8

The Commissioner for Complaints Act (Northern Ireland) 1969 (c. 25 (N.I.))

9

The Equal Pay Act (Northern Ireland) 1970 (c. 32 (N.I.))

10

The Social Services (Parity) Act (Northern Ireland) 1971 (c. 21 (N.I.))

11 In Schedule 1 to the Social Services (Parity) Act (Northern...)

The Pensions Increase Act (Northern Ireland) 1971 (c. 35 (N.I.))

12 In section 15(1) of the Pensions Increase Act (Northern Ireland)...

The Superannuation Act 1972 (c. 11)

13 In section 13(15), in the definition of “judicial pension scheme”,...

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The Superannuation (Northern Ireland) Order 1972 (N.I. 10)

14 In Articles 3(8), 11(6) and 12(11) of the Superannuation (Northern...

The Social Security Pensions (Northern Ireland) Order 1975 (N.I. 15)

15 (1) In Article 69 of the Social Security Pensions (Northern...

The Births and Deaths Registration (Northern Ireland) Order 1976 (N.I. 14)

16 The following entry shall be inserted at the end of...

The Judicial Pensions Act 1981 (c. 20)

17 In section 33A(9) of the Judicial Pensions Act 1981—

18 In Schedule 1A to that Act— (a) in paragraph 1...

The Forfeiture (Northern Ireland) Order 1982 (N.I. 14)

19 In the definition of “relevant enactment” in Article 6(5) of...

The Companies (Northern Ireland) Order 1986 (N.I. 6)

20 In Schedule 2 to the Companies (Northern Ireland) Order 1986—...

The Audit (Northern Ireland) Order 1987 (N.I. 5)

21 In Article 4A(13) of the Audit (Northern Ireland) Order 1987,...

The Income and Corporation Taxes Act 1988 (c. 1)

22 (1) In section 635(3)(b) of the Income and Corporation Taxes...

The Official Secrets Act 1989 (c. 6)

23 In paragraph 4 of Schedule 1 to the Official Secrets...

The Finance Act 1989 (c. 26)

24 In paragraph 11(2)(b) of Schedule 7 to the Finance Act...

The Insolvency (Northern Ireland) Order 1989 (N.I. 19)

25 In paragraph 8 of Schedule 4 to the Insolvency (Northern...

The Social Security Administration Act 1992 (c. 5)

26 In section 170(5) of the Social Security Administration Act 1992,...

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

27 In section 1(3) of the Social Security Contributions and Benefits...

28 In section 8(1) of that Act, for the words “Article...

29 In section 9(4) of that Act, for the words “Article...

30 In section 20(3) of that Act, for the words from...

31 In section 23(2) of that Act, after the word “Order”...

32 In section 34(5) of that Act, for the words “Article...

33 In section 47(3) of that Act, for the words “Article...

34 In section 50(2) of that Act, for the words “Article...

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- 35
36 In Schedule 5 to that Act— (a) in paragraph 2(6),...
37 In paragraph 3 of Schedule 7 to that Act—

The Social Security Administration (Northern Ireland) Act 1992 (c. 8)

- 38 At the end of section 68(3) of the Social Security...
39 In section 104(8) of that Act, for paragraph (e) there...
40 In section 130 of that Act, for the words “Social...
41 In section 132 of that Act— (a) in subsection (3)(a),...
42 In section 167(1) of that Act— (a) the following definitions...

The Judicial Pensions and Retirement Act 1993 (c. 8)

- 43 (1) In section 10(8) of the Judicial Pensions and Retirement...

The Social Security (Northern Ireland) Order 1993 (N.I. 2)

- 44 In Article 4(1) of the Social Security (Northern Ireland) Order...

SCHEDULE 8 — Transitory Modifications

- 1 (1) If— (a) no date has been appointed as the...

Rule against perpetuities

- 2 Section 159(9) shall be omitted.

Limited price indexation

- 3 (1) Sections 98 to 103 shall have effect only for...

Guaranteed minimum for married women and widows paying reduced rate contributions

- 4 (1) In section 9(2)(a), the words from “and does” onwards...

Courts and legal services

- 5 Section 107(3)(e) shall be omitted.

Judicial pensions (Northern Ireland)

- 6 Section 107(3)(a) to (d) shall be omitted.

Friendly societies

- 7 (1) In section 158(1), before the words “group insurance” there...

Judicial pensions

- 8 (1) Section 107(3)(f) and the word “or” immediately preceding it...

TABLE OF DERIVATIONS

1 *Notes:*

- 2 The following abbreviations are used in this Table:— Acts of...
3 The letter M followed by a number indicates that the...
4 The entry “drafting” indicates a provision of a mechanical or...
5 The Table does not show the effect of the saving...

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