



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART I

PRELIMINARY

1 Categories of pension schemes.

^{F1}[(1)] In this Act—

^{F2}“occupational pension scheme” means a pension scheme—

(a) that—

- (i) for the purpose of providing benefits to, or in respect of, people with service in employments of a description, or
- (ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people,

is established by, or by persons who include, a person to whom subsection (2) applies when the scheme is established or (as the case may be) to whom that subsection would have applied when the scheme was established had that subsection then been in force,^{F3} ...

^{F3}(b) or

a pension scheme that is prescribed or is of a prescribed description;

“personal pension scheme” means a pension scheme that—

- (a) is not an occupational pension scheme, and
- (b) is established by a person within ^{F4}... section 154(1) of the Finance Act 2004;]

“public service pension scheme” means an occupational pension scheme established by or under an enactment or the Royal prerogative or a Royal charter, being a scheme—

Status: Point in time view as at 03/10/2022.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Part I is up to date with all changes known to be in force on or before 19 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) all the particulars of which are set out in, or in a legislative instrument made under, an enactment, Royal warrant or charter, or
- (b) which cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department,

and includes any occupational pension scheme established, with the concurrence of the Department of Finance and Personnel, by or with the approval of another government department and any occupational pension scheme prescribed by regulations made by the Department and the Department of Finance and Personnel jointly as being a scheme which ought in their opinion to be treated as a public service pension scheme for the purposes of this Act.

[^{F5}(2) This subsection applies—

- (a) where people in employments of the description concerned are employed by someone, to a person who employs such people,
- (b) to a person in an employment of that description, and
- (c) to a person representing interests of a description framed so as to include—
 - (i) interests of persons who employ people in employments of the description mentioned in paragraph (a), or
 - (ii) interests of people in employments of that description.

(3) For the purposes of subsection (2), if a person is in an employment of the description concerned by reason of holding an office (including an elective office) and is entitled to remuneration for holding it, the person responsible for paying the remuneration shall be taken to employ the office-holder.

(4) In the definition in subsection (1) of “occupational pension scheme”, the reference to a description includes a description framed by reference to an employment being of any of two or more kinds.

(5) In subsection (1) “pension scheme” (except in the phrases “occupational pension scheme”, “personal pension scheme” and “public service pension scheme”) means a scheme or other arrangements, comprised in one or more instruments or agreements, having or capable of having effect so as to provide benefits to or in respect of people—

- (a) on retirement,
- (b) on having reached a particular age, or
- (c) on termination of service in an employment.]

Textual Amendments

- F1** S. 1 renumbered as s. 1(1) (1.7.2005 for specified purposes, 22.9.2005 for specified purposes, 6.4.2006 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)\)](#), arts. 1(2), **216(2)** (with art. 285(5)); S.R. 2005/321, art. 2(7)(a)(b)(i)(ii)
- F2** Words in s. 1(1) substituted (1.7.2005 for specified purposes, 22.9.2005 for specified purposes, 6.4.2006 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)\)](#), arts. 1(2), **216(3)** (with art. 285(5)); S.R. 2005/321, art. 2(7)(a)(b)(i)(ii)
- F3** Words in s. 1(1) omitted (31.12.2020) by virtue of [The Occupational and Personal Pension Schemes \(Amendment etc.\) \(Northern Ireland\) \(EU Exit\) Regulations 2019 \(S.I. 2019/193\)](#), regs. 1, **2(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F4** Words in s. 1(1) repealed (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), Sch. 20 paras. 23(2), 24(1), **Sch. 27 Pt. 3(2)**

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- F5** S. 1(2)-(5) inserted (1.7.2005 for specified purposes, 22.9.2005 for specified purposes, 6.4.2006 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)](#), arts. 1(2), **216(4)** (with art. 285(5)); S.R. 2005/321, art. 2(7)(a)(b)(i)(ii)

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