

Status: Point in time view as at 24/04/2000.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Paragraph 2 is up to date with all changes known to be in force on or before 14 July 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)

SCHEDULES

SCHEDULE 1

CERTIFICATION REGULATIONS

PART I

OCCUPATIONAL PENSION SCHEMES

General regulations: beginning and ending of employment

- 2 (1) Subject to sub-paragraph (2), regulations may enable the ^[F1]Inland Revenue] to determine in prescribed circumstances that an earner, or any group of earners whose employment falls within a particular category or description of contracted-out employments, has been in such employment from a date (“the determined date”) earlier than would otherwise be the case.
- (2) The determined date for any earner may not be earlier than—
- (a) the date on which his relevant employment began, or
 - (b) the date on which a contracting-out certificate was issued in respect of it,
- whichever is the later.

Textual Amendments

- F1** Words in Sch. 1 para. 2(1) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by [S.I. 1999/671](#), arts. 1(2)(b), 3(1), [Sch. 1 para. 77\(2\)](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#)

Status:

Point in time view as at 24/04/2000.

Changes to legislation:

Pension Schemes (Northern Ireland) Act 1993, Paragraph 2 is up to date with all changes known to be in force on or before 14 July 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.