

Status: Point in time view as at 06/04/2012.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Paragraph 5 is up to date with all changes known to be in force on or before 08 October 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

^{F1} . . . premiums

Textual Amendments

F1 Words in the heading to Sch. 1 para. 5 repealed (6.4.1997) by [S.I. 1995/3213](#) (NI 22), art. 168, Sch. 5 Pt. III

- 5 (1) Regulations may make provision for requiring persons to furnish the [^{F1}Inland Revenue]. . . with such information as the [^{F1}Inland Revenue]. . . may require for the purposes of sections 33, 34, 46 to [^{F2}59], ^{F3}. . . and 155(1) to (3), (5) and (6) (except as they apply to personal pension schemes, the members of such schemes or rights in respect of them).
- (2) Regulations may provide that for the purposes of sections 46, 51 to 56 and 59 ^{F4}. . . (except as they so apply) the prescribed person shall be treated as the employer—
- (a) of any employed earners who, in any period of service in contracted-out employment—
 - (i) have been paid earnings in any income tax week by more than one person in respect of different employments; or
 - (ii) have worked under the general control or management of a person other than their immediate employer, or
 - (b) of any other employed earners in the case of whom it appears to the Department that such provision is needed.
- (3) Regulations may ^{F5}. . . provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
 - ^{F6}(b)
 - (c) for treating part of a premium payable in prescribed circumstances in respect of a person as having been paid and for modifying the provisions mentioned in paragraph 4(1) in relation to a case in which such a part is so treated;
 - (d) for treating a premium wrongly paid or an overpayment in respect of a premium as paid (wholly or in part) in discharge of a liability for

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- another premium or for contributions under Part I of the ^{M1}Social Security Contributions and Benefits (Northern Ireland) Act 1992;
- (e) for the return of premiums paid in error or, in prescribed circumstances, of premiums which the [^{F7}Inland Revenue are] satisfied ought to be repaid;
 - (f) for the [^{F7}Inland Revenue], in prescribed circumstances where a premium has been paid in respect of a person, to direct the payment out of the National Insurance Fund to that person or his estate of an amount equal to a prescribed part of the premium;
 - (g) for any other matters incidental to the payment, collection or return of premiums.
- [^{F8} and in this sub-paragraph and the following provisions of this paragraph “premium” means a contributions equivalent premium,]
- [^{F9}(3A) Sub-paragraph (3B) applies in relation to a member of a contracted-out occupational pension scheme which is being wound up if, in the opinion of the [^{F10}Inland Revenue]—
- (a) the resources of the scheme are insufficient to meet the whole of the liability for the cash equivalent of the member’s rights under the scheme, and
 - (b) if the resources of the scheme are sufficient to meet a part of that liability, that part is less than the amount required for restoring his State scheme rights.
- (3B) Where this sub-paragraph applies—
- (a) regulations may provide for treating the member as if sections 42 to 44 or, as the case may be, section 44A(1) did not apply, or applied only to such extent as is determined in accordance with the regulations, and
 - (b) the amount required for restoring the member’s State scheme rights, or a prescribed part of that amount, shall be a debt due from the trustees or managers of the scheme to the [^{F10}Inland Revenue].
- (3C) Regulations may make provision—
- (a) for determining the cash equivalent of a member’s rights under a scheme and the extent (if any) to which the resources of the scheme are insufficient to meet the liability for that cash equivalent,
 - (b) for the recovery of any debt due under sub-paragraph (3B)(b), and
 - (c) for determining the amount required for restoring a member’s State scheme rights including provision requiring the [^{F10}Inland Revenue] to apply whichever prescribed actuarial table in force at the appropriate time is applicable.
- (3D) Section 151 shall apply as if sub-paragraphs (3A) and (3B), and regulations made by virtue of those sub-paragraphs, were included among the provisions there referred to.
- (3E) In sub-paragraphs (3A) and (3B), “State scheme rights”, in relation to a member of a scheme, are the rights for which, if the scheme had not been a contracted-out scheme, the member would have been eligible by virtue of section 44(6) of Social Security Contributions and Benefits (Northern Ireland) Act 1992 (earnings factors for additional pension.)
- (4) The [^{F1}Inland Revenue] may accept payments in connection with a case in which a premium or part of it is treated as having been paid.

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[^{F11}(4A) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.]

(5)

Textual Amendments

- F1** Words in Sch. 1 para. 5(1)(4) 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(5)(a)(c)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F2** Word in Sch. 1 para. 5(1) substituted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 70(c)(ii)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F3** Words in Sch. 1 para. 5(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F4** Words in Sch. 1 para. 5(2) repealed (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 70(d), **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F5** Words in Sch. 1 para. 5(3) repealed (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 138(2)(a)(i), 168, **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F6** Sch. 1 para. 5(3)(b) repealed (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 138(2)(a)(ii), 168, **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F7** Words in Sch. 1 para. 5(3)(e)(f) 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(5)(b)(i)(ii)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F8** Words in Sch. 1 para. 5(3) added (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **arts. 1(2), 138(2)(a)(iii)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F9** Sch. 1 para. 5(3A)-(3E) inserted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 138(2)(b)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F10** Words in Sch. 1 para. 5(3A)(3B)(b)(3C)(c) 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(5)(c)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F11** Sch. 1 para. 5(4A) added (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(5)(d)**; S.R. 1999/149, art. 2(c), **Sch. 2**

Marginal Citations

- M1** 1992 c. 7.

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