
Status: Point in time view as at 06/04/2016.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: General regulations: beginning and ending of employment is up to date with all changes known to be in force on or before 25 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)

SCHEDULES

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 time have been contracted-out employments, and to the operation of schemes by reference to which employments are or have been contracted-out, regulations may make provision generally as to the circumstances in which an earner's employment is or is not to be treated as having begun, or as having come to an end and, in particular, as to the matters mentioned in sub-paragraphs (2) to (4).
- (2) Regulations may make provision for treating an earner's employment which ends before a person succeeds to the business of the earner's employer as having been employment under the employer's successor.
- (3) Regulations may make provision—
 - (a) for changes in an earner's employment due to the death of an employer or another cause, or any cesser of contracted-out employment so due, to be disregarded; or
 - (b) for employment under one employer to be treated as a continuation of that under another and any contracting-out certificate issued to, or election made by, the former employer to be treated as issued to or made by the latter.
- (4) Regulations may also make provision—
 - (a) for temporary interruptions in an earner's employment or contracted-out employment to be disregarded; and
 - (b) for the employment in either case to be treated as continuing during the interruption.
- (5) References in this paragraph to an earner's employment beginning or ending shall include references to his employment becoming or ceasing to be contracted-out 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—

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- (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**

- 3 Provision may be made by regulations for requiring an employer to give notice to the [^{F2}Inland Revenue]—
- (a) when an earner’s employment becomes or ceases to be contracted-out employment; and
 - (b) when an earner’s employment in contracted-out employment begins or ends.

Textual Amendments

F2 Words in Sch. 1 para. 3 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(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**

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