

*Status: Point in time view as at 31/01/2019.*

*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993 is up to date with all changes known to be in force on or before 05 August 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

Section 35.

#### CERTIFICATION REGULATIONS

##### **Modifications etc. (not altering text)**

- C1** Sch. 1 applied (6.4.2016) by [The Occupational Pension Schemes \(Schemes that were Contracted-out\) \(No.2\) Regulations 2015 \(S.I. 2015/1677\)](#), regs. 1(2)(b), **35(1)**

#### PART I

##### OCCUPATIONAL PENSION SCHEMES

###### *General regulations: beginning and ending of employment*

- 1 [F1(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.]

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#### Textual Amendments

- F1** Sch. 1 paras. 1-4 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\)](#), [Sch. 13 para. 45\(2\)](#) (with savings until 6.4.2019 by [S.R. 2016/106](#), arts. 1(1)(2), 2(1)(2))

- 2 <sup>F1</sup>(1) Subject to sub-paragraph (2), regulations may enable the <sup>F2</sup>[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** Sch. 1 paras. 1-4 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\)](#), [Sch. 13 para. 45\(2\)](#) (with savings until 6.4.2019 by [S.R. 2016/106](#), arts. 1(1)(2), 2(1)(2))
- F2** 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 <sup>F1</sup>Provision may be made by regulations for requiring an employer to give notice to the <sup>F3</sup>[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

- F1** Sch. 1 paras. 1-4 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\)](#), [Sch. 13 para. 45\(2\)](#) (with savings until 6.4.2019 by [S.R. 2016/106](#), arts. 1(1)(2), 2(1)(2))
- F3** 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](#)

#### *Power to modify Part III, etc.*

- 4 <sup>F1</sup>(1) Regulations may modify the provisions of Part III (other than sections 14, 15 <sup>F4</sup>. . . <sup>F5</sup>[63 and 64]), Chapter III of Part IV and Chapter II of Part V (except, so far as they relate to personal pension schemes, the members of such schemes or rights in respect of them) in their application to cases in which—
- (a) a person is employed at the same time in two or more employments (whether or not under the same employer); and
  - (b) at least one but not all of those employments is contracted-out employment, with a view to enabling the employments to be treated either separately or together for the purposes of those provisions.

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- (2) Regulations may also modify those provisions in their application to cases in which—
- (a) any description of benefit under a scheme is subject to a limit (however imposed) operating so as to prevent service beyond a particular length from qualifying for further benefits; or
  - (b) earners qualify for the benefits of a scheme by reference to both—
    - (i) service in employment which is contracted-out in relation to them by reference to the scheme; and
    - (ii) service in the same employment or another employment (whether or not contracted-out employment) before the scheme was contracted-out in relation to them or their employment.
- (3) Regulations under this paragraph may include provision for securing that in the cases to which they apply an earner's employment [<sup>F6</sup>which, apart from the regulations, would not be contracted-out employment is treated as contracted-out employment where any benefits provided under the scheme are attributable to a period when the scheme was contracted-out].
- [<sup>F7</sup>(4) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State.]]

#### Textual Amendments

- F1** Sch. 1 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 13 para. 45(2) (with savings until 6.4.2019 by S.R. 2016/106, arts. 1(1)(2), 2(1)(2))
- F4** Words in Sch. 1 para. 4(1) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)
- F5** Words in Sch. 1 para. 4(1) substituted (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), Sch. 4 para. 58(2); S.R. 2012/115, art. 2(1)(b)(iii)
- F6** Words in Sch. 1 para. 4(3) 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(b); S.R. 1996/91, art. 2(d), Sch. Pt. IV; S.R. 1997/192, art. 2(b)
- F7** Sch. 1 para. 4(4) 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(4); S.R. 1999/149, art. 2(c), Sch. 2

<sup>F8</sup> . . . premiums

#### Textual Amendments

- F8** 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 [<sup>F9</sup>Inland Revenue]<sup>F10</sup> ... with such information as the [<sup>F9</sup>Inland Revenue]<sup>F10</sup> ... may require for the purposes of [<sup>F11</sup>sections 33, 46 to 59 and 155(1) to (3) and (6)] .
- (2) Regulations may provide that for the purposes of sections 46, 51 to 56 and 59 <sup>F12</sup> . . . (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—

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- (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 <sup>F13</sup> . . . provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
  - <sup>F14</sup>(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 another premium or for contributions under Part I of the <sup>M1</sup>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 [<sup>F15</sup>Inland Revenue are] satisfied ought to be repaid;
  - (f) for the [<sup>F15</sup>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.
- <sup>F16</sup> and in this sub-paragraph and the following provisions of this paragraph “premium” means a contributions equivalent premium,]
- <sup>F17</sup>(3A) Sub-paragraph (3B) applies in relation to a member of [<sup>F18</sup>a scheme which was a contracted-out occupational pension scheme and which was being wound up before the second abolition date] if, in the opinion of the [<sup>F19</sup>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 [<sup>F19</sup>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

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- (c) for determining the amount required for restoring a member’s State scheme rights including provision requiring the [<sup>F19</sup>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 [<sup>F9</sup>Inland Revenue] may accept payments in connection with a case in which a premium or part of it is treated as having been paid.
- [<sup>F20</sup>(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.]
- <sup>F21</sup>(5) .....

#### Textual Amendments

- F9** 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**
- F10** Words in Sch. 1 para. 5(1) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 70(c)(i), **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, art. 2(b)
- F11** Words in Sch. 1 para. 5(1) substituted (6.4.2015) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), **Sch. 4 para. 58(3)** (as amended (immediately before 6.4.2012) by S.R. 2012/124, arts. 1(a), 7(3)(c)); S.R. 2012/115, art. 2(2)(a)(v)
- F12** 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)
- F13** 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)
- F14** 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)
- F15** 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**
- F16** 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)
- F17** 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)
- F18** Words in Sch. 1 para. 5(3A) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 45(3)**
- F19** 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**
- F20** 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**
- F21** Sch. 1 para. 5(5) repealed (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 138(2)(c), 168, **Sch. 5 Pt. III**; S.R. 1996/91, art. 2(d), **Sch. Pt. III**; S.R. 1997/192, art. 2(b)

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### Marginal Citations

**M1** 1992 c. 7.

### *Schemes covering different employers*

- 6 [F22(1) Regulations may modify Chapters I and III of Part III (other than sections 4, 14, 15, 31 to 35 [F23, 63 and 64]), Chapter III of Part IV and Chapter II of Part V (except so far as they relate to personal pension schemes, the members of such schemes or rights in respect of them) in their application to employments in the case of which earners under different employers qualify by virtue of their respective service in those employments for the benefits of the same occupational pension scheme.
- (2) Regulations under this paragraph may provide for the adjustment of rights and liabilities as between employers, earners and the trustees or managers.]

### Textual Amendments

**F22** Sch. 1 paras. 6-8 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), [Sch. 13 para. 45\(4\)](#) (with savings until 6.4.2019 by [S.R. 2016/106](#), arts. 1(1)(2), 2(1)(2))

**F23** Words in Sch. 1 para. 6(1) substituted (6.4.2012) by virtue of [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), s. 21(1), [Sch. 4 para. 58\(4\)](#); [S.R. 2012/115](#), art. 2(1)(b)(iii)

### *Special provisions for certain public service pension schemes*

- 7 [F22(1) In relation to employments of any class to which this paragraph applies, the [F24the Department, or as the case may be, the Secretary of State] may by regulations—
- (a) direct that elections with a view to the issue, variation or surrender of contracting-out certificates shall be made and revoked by [F25the Inland Revenue] instead of by the employer;
  - (b) make provision for other things which by or under the provisions mentioned in paragraph 4(1) are required or authorised to be done by or to an employer to be done instead by or to [F25the Inland Revenue];
  - (c) make provision for treating any employments of the class in question as employments under a single employer different from the employer in any other employment;
  - (d) make provision for the recovery by [F25the Inland Revenue] of any state scheme premium from any person where it has been paid by that department instead of by that person.
- (2) Subject to sub-paragraphs (3) and (4), the employments in which a person's service qualifies him for benefit under any of Articles 9 to 12 of the <sup>M2</sup>Superannuation (Northern Ireland) Order 1972 shall constitute a class to which this paragraph applies.
- (3) Where service in any employment would qualify a person as aforesaid under any of the enactments specified in sub-paragraph (2) but for regulations having effect under that Order of 1972 which allow arrangements made in connection with a previous employment to continue in force, the employment shall be treated for the purposes of this paragraph as falling within the class to which that enactment relates and as not falling within any other class to which this paragraph applies.

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- (4) Where a local Act contains a provision for the payment of benefits in respect of service which but for the provision would qualify a person for such benefits under the enactments specified in sub-paragraph (2), that provision shall be deemed to be included among the enactments so specified.

<sup>F26</sup>(5) . . . . . ]

**Textual Amendments**

- F22** Sch. 1 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 13 para. 45(4) (with savings until 6.4.2019 by S.R. 2016/106, arts. 1(1)(2), 2(1)(2))
- F24** Words in Sch. 1 para. 7(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(6)(a)(i); S.R. 1999/149, art. 2(c), Sch. 2
- F25** Words in Sch. 1 para. 7(1)(a)(b)(d) 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(6)(a)(ii); S.R. 1999/149, art. 2(c), Sch. 2
- F26** Sch. 1 para. 7(5) omitted (24.3.1999 for certain purposes and otherwise 1.4.1999) by virtue of S.I. 1999/671, arts. 1(2)(b), 3(1), Sch. 1 para. 77(6)(b); S.R. 1999/149, art. 2(c), Sch. 2 and repealed (1.4.1999) by S.I. 1999/671, arts. 1(3), 24(3), Sch. 9 Pt. I; S.R. 1999/149, art. 2(c), Sch. 2

**Marginal Citations**

- M2** S.I. 1972/1073 (N.I. 10).

*Incidental matters*

- 8 [<sup>F22</sup>Regulations may make provision—
- (a) for any incidental matters connected with the provisions mentioned in paragraph 4(1) in relation to any employment which is, has been or may become contracted-out employment; and
- (b) for any incidental matters otherwise connected with those provisions.]

**Textual Amendments**

- F22** Sch. 1 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 13 para. 45(4) (with savings until 6.4.2019 by S.R. 2016/106, arts. 1(1)(2), 2(1)(2))

<sup>F27</sup>**PART II**

**PERSONAL PENSION SCHEMES**

**Textual Amendments**

- F27** Sch. 1 Pt. II omitted (6.4.2012) by virtue of The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), 4(26)

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## SCHEDULE 2

Sections 80 and 98(3).

### METHODS OF REVALUING ACCRUED PENSION BENEFITS

#### *The final salary method*

1 <sup>[F28]</sup>(1) The final salary method is to add to the amount that would be payable but for Chapter 2 of Part 4, or regulations made under it, the additional amount specified in subparagraph (1A), (1B), (1C) or (1D) (whichever applies).

(1A) Where—

- (a) the termination of pensionable service occurs before 1st January 1991, and
- (b) the whole of the member's pensionable service falls on or after 1st January 1985,

the additional amount is the appropriate higher revaluation percentage of the accrued benefit.

(1B) Where—

- (a) the termination of pensionable service occurs before 1st January 1991, and
- (b) some of the member's pensionable service falls before 1st January 1985,

the additional amount is such proportion of the appropriate higher revaluation percentage of the accrued benefit as the member's pensionable service falling on or after 1st January 1985 bears to the member's total pensionable service.

(1C) Where the termination of pensionable service occurs—

- (a) on or after 1st January 1991, but
- (b) before the day on which section 80 of the Pensions (No. 2) Act (Northern Ireland) 2008 comes into operation (“the Pensions Act commencement day”),

the additional amount is the appropriate higher revaluation percentage of the accrued benefit.

(1D) Where the termination of pensionable service occurs on or after the Pensions Act commencement day, the additional amount is the aggregate of—

- (a) the appropriate higher revaluation percentage of so much of the accrued benefit as is attributable to the member's pensionable service falling before the Pensions Act commencement day, and
- (b) the appropriate lower revaluation percentage of so much of the accrued benefit as is attributable to the member's pensionable service falling on or after that day.

(1E) In this paragraph “the accrued benefit” means the amount of the pension or other benefit which on the termination date has accrued to the member or to any other person in respect of the member (excluding any part of that amount which consists of—

- (a) the member's guaranteed minimum, or
- (b) the guaranteed minimum of the member's widow, widower or surviving civil partner).

(2) For the purposes of this paragraph, a member's pensionable service includes any notional pensionable service which is credited to the member by the scheme (“notional service”).



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But notional service shall not be taken into account in determining which of sub-paragraphs (1A), (1B), (1C) and (1D) applies.

- (3) For the purposes of determining the additional amount where sub-paragraph (1B) applies, any notional service shall be taken to have ended immediately before the member's actual pensionable service began.
- (3A) For the purposes of determining the additional amount where sub-paragraph (1D) applies, any notional service shall be treated as falling on or after the Pensions Act commencement day only if, or to the extent that, it is so treated for the purposes of the scheme.]
- (4) Any rule of a scheme the effect of which is that benefit falls to be revalued by reference to any period is to be disregarded in making any calculation required by this method.
- [<sup>F29</sup>(5) The sub-paragraphs above are subject to sub-paragraph (6).
- (6) If paragraph 2A applies to the pension or other benefit, the final salary method is to apply the requirement of the rules of the scheme mentioned in paragraph 2A(1).]

#### Textual Amendments

- F28** Sch. 2 para. 1(1)-(3A) substituted for Sch. 2 para. 1(1)-(3) (6.4.2009) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\), s. 118\(1\), Sch. 1 para. 2](#) (with [ss. 73, 80\(2\)](#)); [S.R. 2009/22, art. 2\(2\)\(c\)](#)
- F29** Sch. 2 para. 1(5)(6) added (7.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 20\(5\), 34\(3\)](#); [S.R. 2012/233, art. 2\(2\)\(e\)](#)

#### *The revaluation percentage and the appropriate revaluation percentage*

2

PROSPECTIVE

- (1) Whenever the Secretary of State makes an order under paragraph 2 of Schedule 3 to the <sup>M3</sup>Pension Schemes Act 1993 specifying [<sup>F30</sup>a higher revaluation percentage and a lower revaluation percentage] for each revaluation period within the meaning of that paragraph, the Department may make an order specifying [<sup>F31</sup>a corresponding higher revaluation percentage and a corresponding lower revaluation percentage] for each revaluation period (as defined in paragraph (2)).
- (2) A period is a “revaluation period”, in relation to each order under this paragraph, if it is a period which—
- (a) begins with 1st January 1986 or with an anniversary of that date falling before the making of the order; and
- (b) ends with the next day after the making of the order which is 31st December.
- [<sup>F32</sup>(3) In paragraph 1—
- “the appropriate higher revaluation percentage” means the higher revaluation percentage specified in the last calendar year before the date on which the member attains normal pension age as the higher revaluation percentage for the revaluation period which is of the same length as the number of complete years in the pre-pension period;

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“the appropriate lower revaluation percentage” has a corresponding meaning.]

#### Textual Amendments

- F30** Words in Sch. 2 para. 2(1) substituted (6.4.2009) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), [Sch. 1 para. 3\(2\)\(a\)](#) (with ss. 73, 80(2)); S.R. 2009/22, art. 2(2)(c)
- F31** Words in Sch. 2 para. 2(1) substituted (6.4.2009) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), [Sch. 1 para. 3\(2\)\(b\)](#) (with ss. 73, 80(2)); S.R. 2009/22, art. 2(2)(c)
- F32** Sch. 2 para. 2(3) substituted (6.4.2009) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), [Sch. 1 para. 3\(3\)](#) (with ss. 73, 80(2)); S.R. 2009/22, art. 2(2)(c)

#### Modifications etc. (not altering text)

- C2** Sch. 2 para. 2(1) modified (1.1.2014) by [The Occupational Pensions \(Revaluation\) Order \(Northern Ireland\) 2013 \(S.R. 2013/283\)](#), arts. 1(1), 2

#### Marginal Citations

- M3** 1993 c. 48.

- [<sup>F33</sup>2A (1) This paragraph applies to the pension or other benefit if the rules of the scheme under which it is payable contain a requirement that the accrued benefit be revalued by adding to the accrued benefit an amount of at least the relevant amount.
- (2) “The accrued benefit” has the same meaning as in paragraph 1.
- (3) “The relevant amount” means the amount which, ignoring paragraph 1(5) and (6), would be the additional amount specified in paragraph 1(1A), (1B), (1C) or (1D) (as the case may be) were the appropriate higher revaluation percentage and the appropriate lower revaluation percentage to be determined on the following basis.
- (4) The higher revaluation percentage and the lower revaluation percentage for the revaluation period mentioned in paragraph 2(3) are to be taken to be the percentages which would have been specified in the Secretary of State's order under paragraph 2 of Schedule 3 to the Pension Schemes Act 1993 had the modifications set out in paragraph 2A(4) of that Schedule applied to paragraph 2 of that Schedule.]

#### Textual Amendments

- F33** Sch. 2 para. 2A inserted (7.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\)](#), [ss. 20\(6\)](#), 34(3); S.R. 2012/233, art. 2(2)(e)

#### *The average salary method*

- 3 (1) The average salary method is to revalue the member's salaries as respects the pre-pension period in any way in which they would have been revalued during that period if he had remained in the same pensionable service.
- (2) In this paragraph “salaries” means, subject to sub-paragraph (4), the member's salaries for the period between the date when his pensionable service began and the termination date, or such part of them as was relevant under the scheme to the

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calculation of the retirement benefits payable under the scheme to him or to any other person in respect of him.

- (3) For the purpose of this paragraph those salaries are to be taken to include—
- (a) any amount which is attributed to them, otherwise than by virtue of this paragraph, as the result of a revaluation for which the rules of the scheme provide; and
  - (b) any amount which is for any reason credited to the member by way of salary notionally earned.
- (4) Where the member's pensionable service ended before 1st January 1991, sub-paragraph (2) shall have effect with the substitution for the words "means" to "termination date" of the words "means the member's salaries for the period between 1st January 1985 and the termination date".
- (5) For the purposes of the application of this paragraph to a case where a member is credited with an amount by reference to salary notionally earned over a period of time of a particular length, that period shall be taken to have ended immediately before the member's actual pensionable service began.

*[<sup>F34</sup>The cash balance method*

**Textual Amendments**

**F34** Sch. 2 para. 3A inserted (24.7.2014) by [The Pensions \(2012 Act\) \(Consequential and Supplementary Provisions\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/213\)](#), regs. 1, **2(3)**

- 3A The cash balance method of revaluing a cash balance benefit is to revalue the available sum in respect of the benefit in any way in which it would have been revalued if the member's pensionable service had not terminated.]

*The flat rate method*

- 4 The flat rate method is to revalue the benefits which have accrued to the member as respects the pre-pension period in any way in which they would have been revalued during that period if he had remained in the same pensionable service.

*The money purchase method*

- 5 (1) Subject to sub-paragraphs (2) and (3), the money purchase method is to apply the investment yield and any bonuses arising from payments made by or on behalf of a member towards providing any pension or other retirement benefit which is payable under the scheme to him or to any other person in respect of him in the manner in which they would have been applied if his pensionable service had not terminated.
- (2) The Department may by regulations authorise trustees and managers of occupational pension schemes to deduct from any pension or other retirement benefit provided by virtue of the money purchase method an appropriate amount in respect of the administrative expenses incurred by them in carrying this method into effect.
- (3) The trustees and managers of a personal pension scheme may, when providing a pension or other retirement benefit by virtue of the money purchase method, deduct—

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- (a) the actual administrative expenses of doing so, or
  - (b) the amount of the administrative expenses which would have been incurred in providing a money purchase benefit for the same member if contributions had not ceased to be paid to the scheme in respect of him,
- whichever is the less.

SCHEDULE 3

Section 124.

PRIORITY IN BANKRUPTCY, ETC

**Modifications etc. (not altering text)**

- C3** Sch. 3 applied (with modifications) (17.2.2009 for specified purposes, 21.2.2009 in so far as not already in force) by [Banking Act 2009 \(c. 1\)](#), **ss. 145**, 167, 263(1) (with s. 247); S.I. 2009/296, arts. 2, 3, Sch. para. 3; S.I. 2009/296, arts. 2, 3, Sch. para. 3
- C4** Sch. 3 applied (with modifications) (21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 103**, 134, 263(1) (with s. 247); S.I. 2009/296, art. 3, Sch. para. 2

*Earners' contributions to occupational pension scheme*

- 1 This Schedule applies to any sum owed on account of an earner's contributions to an occupational pension scheme being contributions deducted from earnings paid in the period of four months immediately preceding the relevant date or otherwise due in respect of earnings paid or payable in that period.

*Employer's contributions to occupational pension scheme*

<sup>F35</sup>2 .....

**Textual Amendments**

- F35** Sch. 3 para. 2 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 13 para. 46(2)**

*State scheme premiums*

<sup>F36</sup>3 .....

**Textual Amendments**

- F36** Sch. 3 para. 3 omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 13 para. 46(2)**

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*Interpretation*

- 4 (1) [<sup>F37</sup>Section 754(3) of the Companies Act 2006] and Article 347 of the Insolvency (Northern Ireland) Order 1989 apply as regards the meaning of the expression “the relevant date” in this Schedule.

<sup>F38</sup>(2) .....

**Textual Amendments**

- F37** Words in Sch. 3 para. 4(1) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 1(2), **Sch. 1 para. 145(4)** (with art. 10)
- F38** [Sch. 3 para. 4\(2\)](#) omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 13 para. 46(2)**

SCHEDULE 4

REPEALS

**PART I**

GENERAL

Chapter or Number	Short title	Extent of repeal
1973 c. 38.	The Social Security Act 1973.	Section 89.
1975 c. 18.	The Social Security (Consequential Provisions) Act 1975.	In Schedule 2, paragraph 58.
1975 c. 60.	The Social Security Pensions Act 1975.	Section 57. In Schedule 4, paragraph 30.
S.I. 1975/1503 (N.I. 15).	The Social Security Pensions (Northern Ireland) Order 1975.	In Article 2, in paragraph (2), the definitions of “appropriate scheme”, “Contributions and Benefits Act”, “the Department”, “government department”, “guaranteed minimum pension”, “the Inland Revenue”, “linked qualifying service”, “minimum payments”, “money purchase benefits”, “money purchase contracted-out scheme”, “normal pension age”, “Occupational Pensions

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		Board”, “occupational pension scheme”, “personal pension scheme”, “protected rights”, “public service pension scheme”, “qualifying earnings factor”, “resources” and “rights” and paragraphs (3) to (5) and (7). Articles 28 to 38. Articles 39A to 53D. Articles 55 to 58A. Articles 58E and 58K. Articles 58M to 65. Articles 67 to 68B. Articles 69B to 73. Schedules 1A to 4A. In Schedule 5, paragraph 14.
S.I. 1976/1043 (N.I. 16).	The Industrial Relations (Northern Ireland) Order 1976.	Article 43. In Article 44, paragraph (2) and in paragraph (3), the words “or 43”. Article 45(3) to (3C). In Article 46(1), the words “or 43” and “or contributions to an occupational pension scheme or a personal pension scheme falling to be made”. In Article 47(2), the definitions of “occupational pension scheme” and “personal pension scheme” and the words from “and any reference” onwards. In Article 76, in paragraph (2A), the words “and 43” and in paragraph (7), the words “43”.
S.I. 1977/610 (N.I. 11).	The Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977.	In Article 2(2), the definitions of “modifications” and “the Pensions Order”. Article 4(2). Article 17. Article 18(7), (8), (13), (14) and (18). Article 20.
S.I. 1979/396 (N.I. 5).	The Social Security (Northern Ireland) Order 1979.	Article 14. In Schedule 3, paragraphs 14 and 19.
S.I. 1980/870 (N.I. 8).	The Social Security (Northern Ireland) Order 1980.	Article 4(3), (6) to (9) and (11).

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	Article 5(1). In Schedule 3, paragraph 9.	
S.I. 1982/1084 (N.I. 16).	The Social Security (Northern Ireland) Order 1982.	Article 33. In Schedule 4, paragraph 13.
S.I. 1984/1158 (N.I. 8).	The Health and Social Security (Northern Ireland) Order 1984.	Articles 13 and 14. Schedule 4. In Schedule 5, paragraphs 3(a), 5 and 6.
1985 c. 53.	The Social Security Act 1985.	In Schedule 5, paragraph 2.
S.I. 1985/1209 (N.I. 16).	The Social Security (Northern Ireland) Order 1985.	Articles 3 to 8. Schedules 1 to 3. In Schedule 5, paragraphs 9, 10, 12, 13, 15 to 28.
S.I. 1986/1888 (N.I. 18).	The Social Security (Northern Ireland) Order 1986.	In Article 2, in paragraph (2), the definitions of “average salary benefits”, “contract of service”, “employed earner”, “employee”, “employer”, “insurance company”, “minimum contributions”, “money purchase benefits”, “occupational pension scheme”, “personal pension scheme”, “protected rights”, “tax-exemption”, “tax- approval” and “tax year” and paragraphs (3) and (4). Articles 3 to 10. Article 11(1) to (7). Articles 12 to 18A. Article 53(1) and (2). Article 60. Article 76. Article 79(1), (2) and (6). Article 80. In Article 81, paragraph (3), in paragraph (4) the words “those to which paragraph (3) applies and”, and paragraph (8). Article 82(1)(a) and (b), (3) and (4). Schedules 1 and 2. In Schedule 5, paragraph 18 and in Part II, paragraph (a). In Schedule 8, paragraphs 6 to 9.

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		In Schedule 9, paragraphs 2 to 26, 47 and 77.
S.I. 1988/594 (N.I. 2).	The Social Security (Northern Ireland) Order 1988.	Article 10. In Schedule 2, paragraphs 1(2) and (3), 2 and 3.
1989 c. 6.	The Official Secrets Act 1989.	In Schedule 1, paragraph 1(g).
S.I. 1989/1342 (N.I. 13).	The Social Security (Northern Ireland) Order 1989.	Article 22. Article 27. In Schedule 1, paragraph 11. In Schedule 6, paragraphs 1 to 17. In Schedule 7, paragraph 18. In Schedule 8, paragraph 12.
S.I. 1989/2405 (N.I. 19).	The Insolvency (Northern Ireland) Order 1989.	In Schedule 9, paragraphs 86 and 89.
1990 c. 41.	The Courts and Legal Services Act 1990.	Section 82(3).
S.I. 1990/246 (N.I. 2).	The Employment (Miscellaneous Provisions) (Northern Ireland) Order 1990.	Articles 16(3) and 17(2).
S.I. 1990/1511 (N.I. 15).	The Social Security (Northern Ireland) Order 1990.	Articles 13 to 15, 16(2), 21(1) and 22(5). Schedules 2 to 4.
S.I. 1991/196 (N.I. 2).	The Redundancy Fund (Abolition) (Northern Ireland) Order 1991.	In Schedule 1, in the amendment of the Industrial Relations (Northern Ireland) Order 1976, the words “43(1)”.
S.I. 1991/765 (N.I. 9).	The Statutory Sick Pay (Northern Ireland) Order 1991.	Article 5(1)(d).
S.I. 1991/2631 (N.I. 24).	The Judicial Pensions (Northern Ireland) Order 1991.	Article 6(3).
1992 c. 8.	The Social Security Administration (Northern Ireland) Act 1992.	Section 149(5)(c), and the word “and” preceding it.
1992 c. 9.	The Social Security (Consequential Provisions) (Northern Ireland) Act 1992.	In Schedule 2, paragraphs 14(2)(b), (3) to (18), (20) to (26), 16(2), 17(1), (2) and (4), 31(2) and (3) and 32(2) to (4) and (7), (8) and (11).
1992 c. 40.	The Friendly Societies Act 1992.	In Schedule 2, paragraphs 22 and 23.



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S.I. 1992/907 (N.I. 5).	The Industrial Relations (Northern Ireland) Order 1992.	In Schedule 5, paragraph 1.
1993 c. 8.	The Judicial Pensions and Retirement Act 1993.	In Schedule 8, paragraphs 13 and 19.
S.I. 1993/592 (N.I. 2).	The Social Security (Northern Ireland) Order 1993.	In Article 1, in paragraph (3), the words “Article 3(1) and (2) and”, and paragraph (4). Article 3.

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## PART II

### PROVISIONS RELATING TO EQUAL ACCESS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1993 c. 48.	The Pension Schemes (Northern Ireland) Act 1993.	Section 114. In section 128, the words “, the equal access requirements”. In section 129(1), the words “, the equal access requirements”. In section 130, in subsection (3), the words “, the equal access requirements” and in subsection (4) the words “or the equal access requirements” and the words from “or as the case may be” onwards. In section 132(2)(e)(iv), the words “or the equal access requirements”. In section 135(2), the words “, the equal access requirements”. In section 136(4), paragraph (c) and the word “and” immediately preceding it. Section 149(3) and (4). Section 165(5) and (6). In section 176(1), the definition of “the equal access requirements”.

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### PART III

#### SUBORDINATE LEGISLATION REVOKED

Number	Short title	Extent of revocation
S.R. (N.I.) 1987 No. 294.	The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations (Northern Ireland) 1987.	All the Regulations.
S.R. (N.I.) 1988 No. 107.	The Personal and Occupational Pension Schemes (Tax Approval and Miscellaneous Provisions) Regulations (Northern Ireland) 1988.	Regulation 8.
S.R. (N.I.) 1988 No. 214.	The Personal and Occupational Pension Schemes (Transfer to Self-employed Pension Arrangements) Regulations (Northern Ireland) 1988.	Regulation 4(2).
S.R. (N.I.) 1989 No. 105.	The Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1989.	Regulation 3.
S.R. (N.I.) 1990 No. 203.	The Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1990.	Regulation 9.
S.R. (N.I.) 1992 No. 142.	The Social Security (Class 1 Contributions - Contracted-out Percentages) Order (Northern Ireland) 1992.	The whole Order.

#### SCHEDULE 5

Sections 182, 183 and 184.

#### TRANSITIONAL PROVISIONS AND SAVINGS

### PART I

#### GENERAL PROVISIONS

- 1 In this Schedule “the repealed enactments” means the enactments repealed or revoked by this Act.

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- 2 (1) The substitution of this Act for the repealed enactments does not affect the continuity of the law.
- (2) Anything done or having effect as if done under or for the purposes of a provision of the repealed enactments has effect, if it could have been done under or for the purposes of the corresponding provision of this Act, as if done under or for the purposes of that corresponding provision.
- (3) Any reference, whether express or implied, in this Act or any other enactment, instrument or document to a provision of this Act shall, so far as the context permits, be construed as including, in relation to the times, circumstances and purposes in relation to which the corresponding provision of the repealed enactments has effect, a reference to that corresponding provision.
- (4) Any reference, whether express or implied, in any enactment, instrument or document to a provision of the repealed enactments shall be construed, so far as is required for continuing its effect, as including a reference to the corresponding provision of this Act.
- 3 Where—
- (a) this Act repeals an enactment relating to the coming into operation of another provision, including—
- (i) an enactment deeming a provision always to have had effect or to have had effect from a date earlier than that which would otherwise apply or enabling regulations or an order made under a provision to be framed so as to have such an effect, and
- (ii) an enactment conferring power by regulations to provide or make savings in preparation for or in connection with the coming into operation of a provision, and
- (b) the effect of that provision is reproduced in this Act, the repeal does not affect the operation of that enactment, in so far as it is not specifically reproduced in this Act but remains capable of having effect, in relation to the corresponding provision of this Act.
- 4 (1) The repeal or revocation by this Act of an enactment previously repealed or revoked subject to savings does not affect the continued operation of those savings.
- (2) The repeal or revocation by this Act of a saving to which a previous repeal or revocation of an enactment is subject does not affect the operation of the saving in so far as it is not specifically reproduced in this Act but remains capable of having effect.
- 5 The repeal or revocation by this Act of an enactment which has effect as respects any provision of the repealed enactments (being a provision which is not reproduced in this Act but continues in effect by virtue of this Schedule or the <sup>M4</sup>Interpretation Act (Northern Ireland) 1954) does not affect its operation as respects that provision.

**Marginal Citations**

**M4** 1954 c. 33 (N.I.).

- 6 Any document made, served or issued after this Act comes into operation which contains a reference to any of the repealed enactments shall be construed, except so far as a contrary intention appears, as referring or, as the context may require, including a reference to the corresponding provision of this Act.

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## PART II

### SPECIFIC PROVISIONS

#### *Contracting-out requirements for schemes providing guaranteed minimum pensions*

- 7 An occupational pension scheme which—
- (a) at any time before the coming into operation of the first regulations made under—
- (i) sub-paragraph (a) of paragraph (2) of Article 34 of the <sup>M5</sup>Social Security Pensions (Northern Ireland) Order 1975 (which corresponded to section 5(2)(a) of this Act), or
- (ii) paragraph (8) of Article 37 of the Social Security Pensions (Northern Ireland) Order 1975 (which corresponded to section 12(4) of this Act),
- did not satisfy that sub-paragraph or, as the case may be, that paragraph; but
- (b) would have satisfied it if those regulations had then been in operation,
- shall, for the purpose of determining whether the scheme satisfied that sub-paragraph or, as the case may be, that paragraph, be treated as if those regulations had been in operation at that time.

#### Marginal Citations

**M5** [S.I. 1975/1503 \(N.I. 15\)](#).

- 8 Any document the contents of which are in terms corresponding to those of paragraph (7) of Article 37 of the <sup>M6</sup>Social Security Pensions (Northern Ireland) Order 1975 as that paragraph stood immediately before the making of the <sup>M7</sup>Social Security (Northern Ireland) Order 1985 (which corresponded to section 12(2) and (3) of this Act, but with the substitution for the words from “is terminated before” onwards of the words “is terminated before he attains the scheme’s normal pension age shall be determined for the purposes of section 10(2) without reference to any order that comes into operation under Article 23 of the Social Security Pensions (Northern Ireland) Order 1975 after the relevant year in which his service ends”) shall be construed as if its contents were and always had been in terms corresponding to those of section 12(2) and (3) of this Act.

#### Marginal Citations

**M6** [S.I. 1975/1503 \(N.I. 15\)](#).

**M7** [S.I. 1985/1209 \(N.I. 16\)](#).

- 9 The requirement of the Social Security Pensions (Northern Ireland) Order 1975 that for an occupational pension scheme to be contracted-out in relation to an earner’s employment it must provide requisite benefits shall, except so far as it relates to guaranteed minimum pensions, be treated for the purposes of section 33 of this Act as if it had never existed.
- 10 (1) Where in the tax year 1989-90 the trustees or managers of an occupational pension scheme made an increase in the rate of pensions currently payable to the members of the scheme who had attained pensionable age or to the widows or widowers of

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members, they may deduct the amount of the increase from any increase which, but for this sub-paragraph, they would be required to make under section 105 in the tax year 1990-91.

- (2) Subsections (1) and (4) of section 106 shall apply to sub-paragraph (1) as they apply to subsections (2) and (3) of that section.

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

<sup>F39</sup>11 .....

**Textual Amendments**

**F39** Sch. 5 para. 11 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 72, Sch. Pt. III; S.R. 1997/192, art. 2(b)

- 12 If immediately before 14th August 1990—
- (a) there was in force in relation to an occupational pension scheme a contracting-out certificate which stated that the scheme was contracted-out by virtue of Article 34(2A) of the Social Security Pensions (Northern Ireland) Order 1975, or
  - (b) there was in force in relation to a personal pension scheme an appropriate scheme certificate,
- then, to the extent that the rules of the scheme are inconsistent with any provision of this Act derived from provision made by paragraph 16(1) or (2) or 17(1) to (3) of Schedule 6 to the <sup>M8</sup>Social Security (Northern Ireland) Order 1989 (by virtue of which—
- (i) section 23(3) applies to all protected rights and not only such rights as are mentioned in section 6(2) or (3);
  - (ii) section 24 includes subsection (1) and, in subsection (3), the words “Subject to subsections (5) and (7)”, the words from “except” to “subsection (4)” and the word “shall”; and
  - (iii) section 25 includes subsection (2)),
- they shall be overridden by that provision.

**Marginal Citations**

**M8** S.I. 1989/1342 (N.I. 13).

*Transactions discharging trustees*

- 13 Without prejudice to section 28 of the <sup>M9</sup>Interpretation Act (Northern Ireland) 1954—
- (a) as respects a transaction which took place before 1st January 1986, sections 15(1) and 77 have effect with the omission of paragraph (c), and
  - (b) as respects a transaction which took place before 1st November 1986, section 15 has effect with the substitution for the references to guaranteed minimum pensions of references to requisite benefits.

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### Marginal Citations

**M9** 1954 c. 33 (N.I.).

### *Contributions equivalent premiums: earnings before 1987-88*

- 14 (1) Where an earner's earnings paid in any period before the tax year 1987-88—
- (a) exceeded the lower earnings limit; but
  - (b) were not such that primary Class 1 contributions within Bracket 3 fell to be paid in respect of them,
- it shall be assumed for the purposes of sections 54(4) and 57(2) that his earnings paid in that period were such that, taking the rate specified in Bracket 3 as the appropriate rate, the same amount of primary Class 1 contributions fell to be paid in respect of them as in fact fell to be paid in respect of them; and in this paragraph “Bracket 3” has the meaning given in section 9(3) of the <sup>M10</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992.
- (2) Section 59(3) applies for the purposes of sub-paragraph (1), in so far as it applies as respects section 54(4), as if the reference in paragraph (b) of section 59(3) to earnings included a reference to earnings relevant for any purpose of that sub-paragraph.
- (3) Where [<sup>F40</sup>Inland Revenue have] acted in pursuance of section 59(3) as applied by sub-paragraph (2) and [<sup>F41</sup>they subsequently ascertain] the amount of those earnings—
- (a) if [<sup>F42</sup>they] appears to the [<sup>F43</sup>Inland Revenue] that the amount of the contributions equivalent premium would have been less if the [<sup>F43</sup>Inland Revenue] had not made the calculation on the basis described in sub-paragraph (1), [<sup>F42</sup>they] shall refund the difference to the prescribed person, and
  - (b) if it appears to [<sup>F43</sup>Inland Revenue] that that premium would have been greater if [<sup>F42</sup>they] had not done so, the prescribed person shall pay the difference to [<sup>F44</sup>them].
- [<sup>F45</sup>(4) In this paragraph “prescribed” means prescribed by regulations made by the Secretary of State.]

### Textual Amendments

- F40** Words in Sch. 5 para. 14(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. 78(2)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F41** Words in Sch. 5 para. 14(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. 78(2)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F42** Words in Sch. 5 para. 14(3)(a)(b) 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. 78(2)(c)(d)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F43** Words in Sch. 5 para. 14(3)(a)(b) 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. 78(2)(c)(d)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F44** Word in Sch. 5 para. 14(3)(b) 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. 78(2)(d)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F45** Sch. 5 para. 14(4) 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. 78(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**

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#### Marginal Citations

M10 1992 c. 7.

#### Preservation

- 15 Without prejudice to paragraph 3, in any case where—
- (a) the pensionable service of a member of a scheme terminated during the period beginning with 6th April 1988 and ending with 27th February 1991, otherwise than on the termination of his service in relevant employment, and
  - (b) during that period no payments in discharge of his rights under the scheme were made in consequence of that termination,
- paragraph 6(1) of Schedule 3 to the <sup>M11</sup>Social Security Pensions (Northern Ireland) Order 1975 (which corresponded to section 67(1) of this Act) shall be taken at all times on and after 6th April 1988 to have had effect in relation to the member and his rights under the scheme with the amendment made by paragraph 12(1) of Schedule 4 to the <sup>M12</sup>Social Security (Northern Ireland) Order 1990 (which substituted the words “pensionable service” for the words “service in relevant employment”).

#### Marginal Citations

M11 S.I. 1975/1503 (N.I. 15).

M12 S.I. 1990/1511 (N.I. 15).

#### Anti-franking

- 16 (1) If before 23rd August 1989 an earner ceased to be in contracted-out employment by reference to an occupational pension scheme other than a money purchase contracted-out scheme, Chapter III of Part IV shall apply in relation to him with the modifications set out in sub-paragraphs (2) and (3).
- (2) In section 83—
- (a) in subsection (3) for the words “at any time” there shall be substituted the words “on the relevant date and at any time thereafter”;
  - (b) after that subsection there shall be inserted—
    - “(3A) In subsection (3) “relevant date”—
      - (a) in the application of that subsection to a case where a scheme provides for any part of the pension in excess of the earner’s guaranteed minimum to commence from a date not more than 3 months after that on which he attains pensionable age or to be postponed for any period for which he continues in employment (whether or not employment to which the scheme relates) after attaining that age, is to be construed in relation to the part of the pension as to which such provision is made as a reference to the date on which by virtue of it that part of the pension begins to be paid; and
      - (b) in any other case means the commencement of payment date.”;

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(c) subsection (4)(d) shall be omitted.

(3) Section 86 shall be omitted.

*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 to which section 150 applies shall have effect subject to such modifications (other than those which may be made by virtue of that section) as the Department may consider necessary or expedient in consequence of Part II of the <sup>M13</sup>Social Security (Northern Ireland) Order 1986 or any provision of this Act deriving from that Part.
- (2) Regulations may provide that any provision contained in a statutory provision to which this sub-paragraph applies shall have effect subject to such modifications as the Department, after consultation with the appropriate authority, may consider necessary or expedient in consequence of the provisions mentioned in sub-paragraph (1).
- (3) The statutory provisions to which sub-paragraph (2) applies are—
- (a) the <sup>M14</sup>Judicial Pensions Act (Northern Ireland) 1951;
  - (b) the <sup>M15</sup>County Courts Act (Northern Ireland) 1959;
  - (c) the <sup>M16</sup>Resident Magistrates' Pensions Act (Northern Ireland) 1960;
  - (d) the <sup>M17</sup>Lands Tribunal and Compensation Act (Northern Ireland) 1964;
  - (e) the <sup>M18</sup>Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1969;
  - (f) the <sup>M19</sup>Police Act (Northern Ireland) 1970;
  - (g) the <sup>M20</sup>Superannuation (Northern Ireland) Order 1972;
  - (h) section 97(4) of, and paragraphs 5(2), 6 and 7A of, the <sup>M21</sup>Social Security (Northern Ireland) Act 1975;
  - (i) the <sup>M22</sup>Assembly Pensions (Northern Ireland) Order 1976;
  - (j) section 72(2) of, and Schedule 4 to, the <sup>M23</sup>Judicature (Northern Ireland) Act 1978;
  - (k) the <sup>M24</sup>Fire Services (Northern Ireland) Order 1984;
  - (l) the <sup>M25</sup>Judicial Pensions and Retirement Act 1993.
- (4) In this paragraph “the appropriate authority” means such Minister of the Crown or government department as the Secretary of State may by order designate in relation to any provision of a statutory provision to which sub-paragraph (2) applies; and regulations under that sub-paragraph modifying such a provision shall not be made without the consent of the appropriate authority so designated.

**Marginal Citations**

- M13** S.I. 1986/1888 (N.I. 18).  
**M14** 1951 c. 20 (N.I.).  
**M15** 1959 c. 25 (N.I.).  
**M16** 1960 c. 2 (N.I.).  
**M17** 1964 c. 29 (N.I.).  
**M18** 1969 c. 7 (N.I.).



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- M19** 1970 c. 9 (N.I.).
- M20** S.I. 1972/1073 (N.I. 10).
- M21** 1975 c. 15.
- M22** S.I. 1976/1779.
- M23** 1978 c. 23.
- M24** S.I. 1984/1821 (N.I. 11).
- M25** 1993 c. 8.

*Savings for statutory rules*

- 18 The repeal of Article 18A(2) of the <sup>M26</sup>Social Security (Northern Ireland) Order 1986 shall not affect the validity of any order containing such provision as there mentioned (provision for the Department to make payments in relation to the provisions contained in Part II of that Order for any period beginning on or after 6th April 1987).

**Marginal Citations**

- M26** S.I. 1986/1888 (N.I. 18).

*Provisions contained in Act by virtue of statutory rules*

- 19 Without prejudice to any express provision in this Act, where this Act repeals any provision contained in any statutory provision by virtue of any order or regulations (including a provision which has not come into operation at the time of the repeal) and the provision is reproduced in this Act, the Department shall have the like power to make orders or regulations repealing or amending the provision of this Act which reproduces the effect of the repealed provision as it had in relation to that provision.

*Saving for application of general provisions relating to social security*

- 20 The repeals made by this Act do not affect the operation of Article 2(3) of the <sup>M27</sup>Social Security Pensions (Northern Ireland) Order 1975 (or of any other provision in that Order or any other enactment as it applies by virtue of that Article), so far as it is not given effect to in this Act but remains capable of having effect (and paragraph 10 of Schedule 3 to the <sup>M28</sup>Social Security (Consequential Provisions) (Northern Ireland) Act 1992 shall continue to have effect accordingly).

**Marginal Citations**

- M27** S.I. 1975/1503 (N.I. 15).
- M28** 1992 c. 9.

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

- 21 The repeal by this Act of Article 9 of the Social Security (Northern Ireland) Order 1986 (schemes becoming contracted-out between 1986 and 1993) or of any reference to that Article in another of the repealed enactments does not affect—
- (a) the operation of that Article so far as it is not reproduced in this Act but remains capable of having effect; or

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- (b) the operation of that enactment so far as the reference is not reproduced in the corresponding provision of this Act and that enactment remains capable of having effect in relation to that Article.

SCHEDULE 6

Section 184.

RE-ENACTMENT OR AMENDMENT OF CERTAIN PROVISIONS NOT IN FORCE

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

F46<sup>1</sup> .....

**Textual Amendments**

**F46** Sch. 6 paras. 1, 3 repealed (1.1.1996) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 38, **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1995/477, art. 2(b), **Sch. Pt. II**

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

- 2 In Schedule 5 to the Social Security (Northern Ireland) Order 1989—
- (a) in paragraph 2(8) for the words “Article 2(2) of the 1986 Order” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (b) in paragraph 7(d) for the words “meaning given by Article 2(2) of the Pensions Order” there shall be substituted the words “ same meaning as “public service pension scheme” in the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (c) in paragraph 8 for the words “Article 17(1) of the 1986 Order” there shall be substituted the words “ section 156(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

*This Act*

F47<sup>3</sup> .....

**Textual Amendments**

**F47** Sch. 6 paras. 1, 3 repealed (1.1.1996) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 38, **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1995/477, art. 2(b), **Sch. Pt. II**

*Status: Point in time view as at 31/01/2019.*

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## SCHEDULE 7

Section 184.

### 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) 1951—
- (a) in the definition of “employment” for the words “Social Security Pensions (Northern Ireland) Order 1975” and “that Order” there shall be substituted respectively the words “ Pension Schemes (Northern Ireland) Act 1993 ” and “ section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”;
  - (b) in the definition of “occupational pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (c) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (d) in the definitions of “tax-exemption” and “tax-approval” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

- 2 In Schedule 2A to that Act—

- (a) in paragraph 1 in the definition of “protected rights” for the words “the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ the Pension Schemes (Northern Ireland) Act 1993 ”;
- (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993 ”;
- (c) in paragraph 6(6)(a)(ii) for the words from “section 2” to “Order 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993, section 3 of the Pension Schemes (Northern Ireland) Act 1993 ”.

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

- 3 In section 127A(7) of the County Courts Act (Northern Ireland) 1959—
- (a) in the definition of “employment” for the words “Social Security Pensions (Northern Ireland) Order 1975” and “that Order” there shall be substituted respectively the words “ Pension Schemes (Northern Ireland) Act 1993 ” and “ section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”;
  - (b) in the definition of “occupational pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (c) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be

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substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;

- (d) in the definitions of “tax-exemption” and “tax-approval” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

4 In Schedule 2A to that Act—

- (a) in paragraph 1 in the definition of “protected rights” for the words “the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ the Pension Schemes (Northern Ireland) Act 1993 ”;
- (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993 ”;
- (c) in paragraph 6(6)(a)(ii) for the words from “section 2” to “Order 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993, section 3 of the Pension Schemes (Northern Ireland) Act 1993 ”.

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

5 In section 9A(7) of the Resident Magistrates’ Pensions Act (Northern Ireland) 1960—

- (a) in the definition of “employment” for the words “Social Security Pensions (Northern Ireland) Order 1975” and “that Order” there shall be substituted respectively the words “ Pension Schemes (Northern Ireland) Act 1993 ” and “ section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”;
- (b) in the definition of “occupational pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
- (c) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
- (d) in the definitions of “tax-exemption” and “tax-approval” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

6 In Schedule 3 to that Act—

- (a) in paragraph 1 in the definition of “protected rights” for the words “the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ the Pension Schemes (Northern Ireland) Act 1993 ”;
- (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993 ”;
- (c) in paragraph 6(6)(a)(ii) for the words from “section 2” to “Order 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993, section 3 of the Pension Schemes (Northern Ireland) Act 1993 ”.

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*The Parliamentary Commissioner Act 1967 (c. 13)*

- 7 In paragraph 10 of Schedule 1 to the Parliamentary Commissioner Act 1967, in the definition of “judicial pension scheme”, for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.

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

F48g .....

**Textual Amendments**

**F48** Sch. 7 para. 8 repealed (16.7.1996) by S.I. 1996/1298 (N.I. 8), art. 21(2), **Sch. 6**

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

F49g .....

**Textual Amendments**

**F49** Sch. 7 para. 9 repealed (16.7.1996) by S.I. 1996/1297 (N.I. 7), arts. 23(2), **Sch. 5**

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

F5010 .....

**Textual Amendments**

**F50** Sch. 7 para. 10 repealed (1.1.1996) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 39, **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1995/477, art. 2(b), **Sch. Pt. II**

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

- 11 In Schedule 1 to the Social Services (Parity) Act (Northern Ireland) 1971 for the entry relating to the Social Security Pensions Act 1975 there shall be substituted—  
“ The Pension Schemes Act 1993. ”

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

- 12 In section 15(1) of the Pensions Increase Act (Northern Ireland) 1971, in the definition of “money purchase benefits” for the words from “Article 2(2)” to “1986” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

*The Superannuation Act 1972 (c. 11)*

- 13 In section 13(15), in the definition of “judicial pension scheme”, for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there

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shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.

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

- 14 In Articles 3(8), 11(6) and 12(11) of the Superannuation (Northern Ireland) Order 1972, in the definitions of “money purchase benefits” for the words from “Article 2(2)” to “1986” there shall be substituted the words “ section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.

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

- 15 (1) In Article 69 of the Social Security Pensions (Northern Ireland) Order 1975—
- (a) in paragraph (5), after the words “guaranteed minimum pension” there shall be inserted the words “ (as defined in section 176(1) of the Pension Schemes (Northern Ireland) Act 1993) ”,
  - (b) in paragraph (5A), for the words “Article 39A(8), (9) or (10)” there shall be substituted the words “ section 106(2) or (3) of, or paragraph 10 of Schedule 5 to, the Pension Schemes (Northern Ireland) Act 1993 ”,
  - (c) in paragraph (7), after the definition of “beginning date” there shall be inserted— “ “employment” has the same meaning as in section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”.
- (2) In Article 69A(2A) of that Order—
- (a) after the words “tax year” there shall be inserted the words “ as defined in section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (b) for the words “Article 39A” in the first place where they occur there shall be substituted the words “ section 105(1) of the Pension Schemes (Northern Ireland) Act 1993 ”; and
  - (c) for those words in the second place where they occur there shall be substituted the words “ that section ”.

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

- 16 The following entry shall be inserted at the end of Schedule 1 to the Births and Deaths Registration (Northern Ireland) Order 1976— “ The Pension Schemes (Northern Ireland) Act 1993. ”

*The Judicial Pensions Act 1981 (c. 20)*

- 17 In section 33A(9) of the Judicial Pensions Act 1981—
- (a) in the definition of “occupational pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (b) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.

- 18 In Schedule 1A to that Act—

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- (a) in paragraph 1 in the definition of “protected rights” for the words “the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “the Pension Schemes (Northern Ireland) Act 1993”;
- (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993”;
- (c) in paragraph 6(6)(a)(ii) for the words “Article 4 of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “section 3 of the Pension Schemes (Northern Ireland) Act 1993”.

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

- 19 In the definition of “relevant enactment” in Article 6(5) of the Forfeiture (Northern Ireland) Order 1982 there shall be inserted at the appropriate place the words— “the Pension Schemes (Northern Ireland) Act 1993, ”.

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

- <sup>F51</sup>20 .....

**Textual Amendments**

- F51** Sch. 7 para. 20 repealed (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 1(2), **Sch. 2** (with art. 10)

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

- 21 In Article 4A(13) of the Audit (Northern Ireland) Order 1987, in the definition of “judicial pension scheme”—
- (a) for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “section 1 of the Pension Schemes Act 1993”;
  - (b) for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “section 1 of the Pension Schemes (Northern Ireland) Act 1993”.

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

- <sup>F52</sup>22 .....

**Textual Amendments**

- F52** Sch. 7 para. 22 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36)

*The Official Secrets Act 1989 (c. 6)*

- 23 In paragraph 4 of Schedule 1 to the Official Secrets Act 1989 for the words “Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “Pension Schemes (Northern Ireland) Act 1993”.

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*The Finance Act 1989 (c. 26)*

- 24 In paragraph 11(2)(b) of Schedule 7 to the Finance Act 1989 for the words “Social Security (Northern Ireland) Order 1986” there shall be substituted the words “Pension Schemes (Northern Ireland) Act 1993”.

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

- 25 In paragraph 8 of Schedule 4 to the Insolvency (Northern Ireland) Order 1989 for the words “Schedule 4 to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “Schedule 3 to the Pension Schemes (Northern Ireland) Act 1993”.

*The Social Security Administration Act 1992 (c. 5)*

<sup>F53</sup>26 .....

**Textual Amendments**  
**F53** Sch. 7 para. 26 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 168, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

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

- 27 In section 1(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, for the words from “Part IV” to “contributions)” there shall be substituted the words “Chapter II of Part III of the Pensions Act (reduction in state scheme contributions and social security benefits for members of certified schemes)”.

<sup>F54</sup>28 .....

**Textual Amendments**  
**F54** Sch. 7 para. 28 repealed (29.11.1999) by S.I. 1998/1506 (N.I. 10), art. 78(2), **Sch. 7**; S.R. 1999/472, art. 2(1)(a), **Sch. 1**

<sup>F55</sup>29 .....

**Textual Amendments**  
**F55** Sch. 7 para. 29 repealed (29.11.1999) by S.I. 1998/1506 (N.I. 10), art. 78(2), **Sch. 7**; S.R. 1999/472, art. 2(1)(a), **Sch. 1**

- 30 In section 20(3) of that Act, for the words from “Part IV” to “benefit)” there shall be substituted the words “Chapter II of Part III of the Pensions Act (reduction in state scheme contributions and social security benefits for members of certified schemes)”.
- 31 In section 23(2) of that Act, after the word “Order” there shall be inserted the words “or the Pensions Act”.
- 32 In section 34(5) of that Act, for the words “Article 31 of the Pensions Order” there shall be substituted the words “section 42 of the Pensions Act”.



*Status: Point in time view as at 31/01/2019.*

*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993 is up to date with all changes known to be in force on or before 05 August 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)*

33 In section 47(3) of that Act, for the words “Article 31 of the Pensions Order” there shall be substituted the words “ section 42 of the Pensions Act ”.

<sup>F56</sup>34 .....

**Textual Amendments**

**F56** Sch. 7 para. 34 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 168, **Sch. 5 Pt. II** Note; S.R. 1997/192, **art. 2(b)**

<sup>F57</sup>35 .....

**Textual Amendments**

**F57** Sch. 7 para. 35 repealed (19.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 15, **Sch. 5 Pt. IV**; S.R. 1995/477, **art. 2(a), Sch. Pt. I**

36 In Schedule 5 to that Act—  
(a) in paragraph 2(6), for the words “Article 31B(2) of the Pensions Order” there shall be substituted the words “ section 42(5) of the Pensions Act ”;  
<sup>F58</sup>(b) .....  
<sup>F58</sup>(c) .....  
(d) in paragraph 7(2), for the words “Pensions Order” there shall be substituted the words “ Pensions Act ”.

**Textual Amendments**

**F58** Sch. 7 para. 36(b)(c) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 168, **Sch. 5 Pt. II** Note; S.R. 1997/192, **art. 2(b)**

37 In paragraph 3 of Schedule 7 to that Act—  
(a) in sub-paragraph (3), for the words “Article 31 of the Pensions Order” there shall be substituted the words “ section 42 of the Pensions Act ”;  
(b) in sub-paragraph (11), for the words from “Article 31C of the Pensions Order” to “supplement” there shall be substituted the words “ section 42(6) to (8) (entitlement to guaranteed minimum pensions and increases of unemployment supplement) of the Pensions Act ”.

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

<sup>F59</sup>38 .....

**Textual Amendments**

**F59** Sch. 7 para. 38 repealed (29.11.1999) by S.I. 1998/1506 (N.I. 10), **art. 78(2), Sch. 7**; S.R. 1999/472, **art. 2(1)(a), Sch. 1**

[<sup>F60</sup>39 In section 104(8) of that Act, for paragraph (e) there shall be substituted—  
“(e) the Pensions Act”].

*Status: Point in time view as at 31/01/2019.*

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### Textual Amendments

**F60** Sch. 7 para. 39 repealed (2.4.2001) by 2000 c. 4 (N.I.), ss. 67, 68(2), **Sch. 9 Pt. V** (with s. 66(6)); S.R. 2001/141, art. 2(1)(a), **Sch. Pt. I**

### PROSPECTIVE

- 40 In section 130 of that Act, for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”.
- 41 In section 132 of that Act—
- (a) in subsection (3)(a), for the words “Article 37(6) of the Pensions Order” and “Article 38(3) of that Order” there shall be substituted respectively the words “ section 11(1) of the Pensions Act ” and “ section 13(2) of that Act ”;
  - (b) after subsection (3) there shall be inserted—
 

“(3A) Where a member of an appropriate personal pension scheme or a money purchase contracted-out scheme continues in employment after attaining pensionable age and the commencement of his pension under the scheme is postponed, the preceding provisions of this section shall have effect as if—

    - (a) the guaranteed minimum pension to which he is treated as entitled by virtue of section 44(2)(a) of the Pensions Act were subject to increases in accordance with the provisions of section 11(1) of that Act; and
    - (b) the amounts of any notional increases referred to in paragraph (a) above were subject to annual up-rating in the same way as if they were sums to which subsection (3)(a) above applied.”;
  - (c) in subsection (4), for the words “Article 37(6) of the Pensions Order” and “Article 39A of that Order” there shall be substituted respectively the words “ section 11(1) of the Pensions Act ” and “ section 105 of that Act ”; and
  - (d) in subsection (5), for the words “Article 37(6) of the Pensions Order” and “Article 38(3) of that Order” there shall be substituted respectively the words “ section 11(1) of the Pensions Act ” and “ section 13(2) of that Act ”.
- 42 In section 167(1) of that Act—
- (a) the following definitions shall be inserted at the appropriate place—
 

““money purchase contracted-out scheme” has the same meaning as in section 4(1)(a)(ii) of the Pensions Act;” and

““pensionable age” has the same meaning as in section 121 of the Contributions and Benefits Act;”
  - (b) in the definition of “occupational pension scheme”, for the words “Article 2(2) of the Pensions Order” there shall be substituted the words “ section 1 of the Pensions Act ”;
  - (c) before the definition of “the Pensions Order”, there shall be inserted—
 

““the Pensions Act” means the Pension Schemes (Northern Ireland) Act 1993;”

*Status: Point in time view as at 31/01/2019.*

*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993 is up to date with all changes known to be in force on or before 05 August 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)*

- (d) in the definition of “personal pension scheme”, for the words “Article 2(2) of the 1986 Order” there shall be substituted the words “ section 1 of the Pensions Act ” and at the end of that definition there shall be added the words “ and “appropriate”, in relation to such a scheme, shall be construed in accordance with section 3 of that Act ”.

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

- 43 (1) In section 10(8) of the Judicial Pensions and Retirement Act 1993—
- (a) in the definition of “occupational pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (b) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.
- (2) In section 13(9) of that Act, in the definition of “personal pension scheme”, for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.
- <sup>F61</sup>(3) .....
- (4) In section 30(1) of that Act, in the definition of “judicial pension scheme” for the words “Article 2(2) of the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”.
- (5) In Schedule 2 to that Act—
- (a) in paragraph 1—
    - (i) in the definition of “contracted-out scheme” for the words “Part IV of the Social Security Pensions (Northern Ireland) Order 1975”, there shall be substituted the words “ Part III of the Pension Schemes (Northern Ireland) Act 1993 ”;
    - (ii) in the definitions of “guaranteed minimum pension” and “protected rights” for the words “Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ Pension Schemes (Northern Ireland) Act 1993 ”;
    - (iii) in the definition of “personal pension scheme” for the words “Article 2(2) of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 1 of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions (Northern Ireland) Order 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993 ”;
  - (c) in paragraph 6(6)(a)(ii) for the words “Article 4 of the Social Security (Northern Ireland) Order 1986” there shall be substituted the words “ section 3 of the Pension Schemes (Northern Ireland) Act 1993 ”.

*Status: Point in time view as at 31/01/2019.*

**Changes to legislation:** Pension Schemes (Northern Ireland) Act 1993 is up to date with all changes known to be in force on or before 05 August 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)

### Textual Amendments

**F61** Sch. 7 para. 43(3) 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)**

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

- 44 In Article 4(1) of the Social Security (Northern Ireland) Order 1993—
- (a) in paragraph (b) of the definition of “estimated benefit expenditure”, for the words “Articles 42(1) and 43(1)” there shall be substituted the words “Article 42(1)”; and
  - (b) at the end there shall be inserted the words “and
    - (c) under section 172(1)(b) of the Pension Schemes (Northern Ireland) Act 1993”.

## SCHEDULE 8

Section 185.

### TRANSITORY MODIFICATIONS

- 1 (1) If—
- (a) no date has been appointed as the date on which a provision mentioned in column 1 of the following Table is to come into operation before the commencement date, or
  - (b) a date has been appointed which is later than the commencement date,
- then the paragraph of this Schedule mentioned in column 2 of the Table opposite that provision shall have effect until the appointed day.

### TABLE

Provision	Paragraph of this Schedule
(i) Article 65(7) of the M29 Social Security Pensions (Northern Ireland) Order 1975.	Paragraph 2.
F62	F62
(ii). . .	. . .
F62	F62
(iii). . .	. . .
F62	F62
(iv). . .	. . .
F62	F62
(v). . .	. . .
(vi) Section 82(3) of the M30 Courts and Legal Services Act 1990.	Paragraph 5.

*Status: Point in time view as at 31/01/2019.*

*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993 is up to date with all changes known to be in force on or before 05 August 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)*

(vii) Article 6(3) of the M31 Judicial Pensions (Northern Ireland) Order 1991.	Paragraph 6
(viii) Paragraph 23 of Schedule 16 to the M32 Friendly Societies Act 1992.	Paragraph 7(1) and (3).
(ix) Paragraph 22 of Schedule 21 to the Friendly Societies Act 1992.	Paragraph 7(4).
(x) Paragraph 23 of Schedule 21 to the Friendly Societies Act 1992.	Paragraph 7(2).
(xi) Paragraph 13 of Schedule 8 to the M33 Judicial Pensions and Retirement Act 1993.	Paragraph 8(1).
(xii) Paragraph 19(1) of Schedule 8 to the Judicial Pensions and Retirement Act 1993.	Paragraph 8(2).
(xiii) Paragraph 19(2) of Schedule 8 to the Judicial Pensions and Retirement Act 1993.	Paragraph 8(3).

(2) If—

- (a) a date has been appointed as the date on which a provision mentioned in column 1 of the Table in sub-paragraph (1) is to come into operation for some purposes of that provision but not for others, and
- (b) that date is on or before the commencement date,

then the paragraph mentioned in column 2 of the Table opposite that provision shall have effect for those other purposes of that provision (in so far as it is capable of doing so) until the relevant appointed day.

(3) In this paragraph—

“the commencement date”, means the date on which the provisions of this Act other than those mentioned in subsection (3) of section 186 come into operation by virtue of an order under subsection (2) of that section;

“the appointed day”, in relation to a provision mentioned in column 1 of the Table in sub-paragraph (1), means—

- (a) in the case mentioned in sub-paragraph (1)(a), such day as may be appointed for the purposes of that provision by order for the purpose of that provision—
  - (i) in the case of the [<sup>F63</sup>provision mentioned in paragraph (i)] of that Table, by the Department;
  - (ii) in the case of the provision mentioned in paragraph (vi) of that Table, by the Lord Chancellor or by the Secretary of State, or by both acting jointly;
  - (iii) in the case of the provision mentioned in paragraph (vii) of that Table, by the Lord Chancellor;

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- (iv) in the case of the provision mentioned in paragraphs (viii) to (x) of that Table, by the Treasury; and
  - (v) in the case of the provisions mentioned in paragraphs (xi) to (xiii) of that Table, by the appropriate Minister (within the meaning of section 30(1) of the Judicial Pensions and Retirement Act 1993); and
    - (b) in the case mentioned in sub-paragraph (1)(b), the day appointed as the day on which that provision is to come into operation.
- (4) An order under sub-paragraph (3) may—
- (a) appoint different days for different provisions or for different purposes of the same provision;
  - (b) in the case of an order appointing a day until which paragraph 2 has effect, may make such transitional provision or savings as appear to the Department to be necessary or expedient in connection with section 159(9), and may make such adaptations of that section or of any provision of this Act deriving from the <sup>M34</sup>Social Security Act 1973 as appear to the Department to be necessary or expedient in consequence of the postponed (or partly postponed) operation of that section (whether before on or after the day appointed by the order);
  - (c) in the case of an order appointing a day until which paragraph 5 has effect, may contain such incidental, supplemental or transitional provisions or savings as the person making it considers expedient;
  - (d) in the case of an order appointing a day until which paragraph 7 has effect, may make such transitional provision or savings (whether or not involving the modification of any statutory provision) as appear to the Treasury necessary or expedient in connection with the bringing into operation of the words which have effect by virtue of that order;
  - (e) in the case of an order appointing a day until which paragraph 8 has effect, may make such transitional, consequential, supplementary or incidental provision or savings (whether or not involving the modification of the operation of the <sup>M35</sup>Judicial Pensions and Retirement Act 1993 or any other enactment) as appear to the appropriate Minister (within the meaning of section 30(1) of that Act) to be necessary or expedient for the purposes of, or in connection with, the bringing into operation of the provisions which have effect by virtue of that order;

and in sub-paragraph (2) “the relevant appointed day”, in relation to any purpose of a provision, means the day appointed as the day on which the provision is to come into operation for that purpose.

<sup>F64</sup>(5) .....

- (6) The Treasury may by regulations make such transitional and consequential provisions and such savings as they consider necessary or expedient in preparation for, or in connection with, or in consequence of, the coming into operation of the words which come into operation when paragraph 7 ceases to have effect, and such regulations may make modifications of any enactment contained in the <sup>M36</sup>Friendly Societies Act 1992 or in any other Act.

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**Textual Amendments**

- F62** Sch. 8 para. 1(1) Table (ii)-(V) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 16(2)(a), **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F63** Sch. 8 para. 1(3); words in para. (a)(i) of the definition of “the appointed day” substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 165, **Sch. 4 para. 16(2)(b)**; S.R. 1997/192, **art. 2(b)**
- F64** Sch. 8 para. 1(5) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 16(2)(c), **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

**Marginal Citations**

- M29** S.I. 1975/1503 (N.I. 15).  
**M30** 1990 c. 41.  
**M31** S.I. 1991/2631 (N.I. 24).  
**M32** 1992 c. 40.  
**M33** 1993 c. 8.  
**M34** 1973 c. 38.  
**M35** 1993 c. 8.  
**M36** 1992 c. 40.

*Rule against perpetuities*

2 Section 159(9) shall be omitted.

*Limited price indexation*

**F65**<sub>3</sub> .....

**Textual Amendments**

- F65** Sch. 8 paras. 3, 4 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 16(3), **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

*Guaranteed minimum for married women and widows paying reduced rate contributions*

**F66**<sub>4</sub> .....

**Textual Amendments**

- F66** Sch. 8 paras. 3, 4 repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 16(3), **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**

*Courts and legal services*

**F67**<sub>5</sub> .....

**Textual Amendments**

- F67** Sch. 8 para. 5 repealed (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2006/95, art. 2(c), Sch. Pt. 3

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### *Judicial pensions (Northern Ireland)*

F68 6 .....

#### **Textual Amendments**

**F68** Sch. 8 para. 6 repealed (6.4.2006) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)\)](#), art. 1(2), [Sch. 11](#); S.R. 2006/95, art. 2(c), Sch. Pt. 3

### *Friendly societies*

- 7 (1) In section 158(1), before the words “group insurance” there shall be inserted the word “approved”.
- (2) In section 158(4)(a) for the words “Friendly Societies Act 1974” there shall be substituted the words “Friendly Societies Act (Northern Ireland) 1970”.
- (3) For section 158(4)(c), there shall be substituted—  
     “(c) “approved group insurance business” has the same meaning as in paragraph 11(2) of Schedule 5 to that Act.”.
- (4) In section 180(1), for the words “Chief Registrar of Friendly Societies” there shall be substituted the words “Registrar of Friendly Societies for Northern Ireland”.

### *Judicial pensions*

- 8 F69 (1) .....
- (2) Section 142(3) shall be omitted.
- (3) In Schedule 5, paragraph 17(3)(l) shall be omitted.

#### **Textual Amendments**

**F69** Sch. 8 para. 8(1) repealed (6.4.2006) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255 \(N.I. 1\)\)](#), art. 1(2), [Sch. 11](#); S.R. 2006/95, art. 2(c), Sch. Pt. 3

## *TABLE OF DERIVATIONS*

#### *Notes:*

- 1 This Table shows the derivation of the provisions of the consolidation.
- 2 The following abbreviations are used in this Table:—

### *ACTS OF PARLIAMENT*

1975A	= Social Security (Northern Ireland) Act 1975 (c. 15)
1992	= Social Security Administration (Northern Ireland) Act 1992 (c. 8)



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1992CP	= Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9)
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*NORTHERN IRELAND ORDERS IN COUNCIL*

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1975P	= Social Security Pensions (Northern Ireland) Order 1975 (NI 15)
1976	= Industrial Relations (Northern Ireland) Order 1976 (NI 16)
1977	= Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (NI 11)
1980	= Social Security (Northern Ireland) Order 1980 (NI 8)
1981	= Social Security (Northern Ireland) Order 1981 (NI 25)
1982	= Social Security (Northern Ireland) Order 1982 (NI 16)
1984	= Health and Social Security (Northern Ireland) Order 1984 (NI 8)
1985	= Social Security (Northern Ireland) Order 1985 (NI 16)
1986	= Social Security (Northern Ireland) Order 1986 (NI 18)
1988	= Social Security (Northern Ireland) Order 1988 (NI 2)
1989	= Social Security (Northern Ireland) Order 1989 (NI 13)
1989I	= Insolvency (Northern Ireland) Order 1989 (NI 19)
1990	= Social Security (Northern Ireland) Order 1990 (NI 15)
1993	= Social Security (Northern Ireland) Order 1993 (NI 2)

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*SUBORDINATE LEGISLATION*

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SR 1987	= Personal and Occupational Pension Schemes (Modification of Enactments) Regulations (Northern Ireland) 1987 (No. 294)
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3 The letter M followed by a number indicates that the provision gives effect to the paragraph bearing that number in the Memorandum under the Consolidation of

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- Enactments (Procedure) Act 1949 relating to the consolidation for Northern Ireland of certain enactments relating to pension schemes (HC 645; HL 84).
- 4 The entry “drafting” indicates a provision of a mechanical or editorial nature only affecting the arrangement of the consolidation.
- 5 The Table does not show the effect of the saving by paragraph 10 of Schedule 3 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), which preserves provisions of the Social Security (Northern Ireland) Act 1975 (c. 15) as that Act continues to operate for the purposes of the Social Security Pensions (Northern Ireland) Order 1975 (NI 15) by virtue of Article 2(3) of that Order.

Provision	Derivation
1	1975P art. 2(2); 1980 art. 5(1); 1986 art. 2(2).
2(1)	1975P art. 69J(2); 1990 art. 15(1).
(2)	1975P art. 69J(3); 1990 art. 15(1).
(3)	1975P art. 69J(5); 1990 art. 15(1).
(4)	1975P art. 69J(1); 1990 art. 15(1).
3(1)	1975P arts. 32(1)(pt.), 33(1)(pt.); 1986 arts. 3(8)(pt.), 4(1)(a).
(2)	1975P art. 33(1)(pt.).
(3)	1975P art. 34(1).
(4)	1986 art. 3(8)(pt.).
(5)	1986 art. 4(6).
(6)	1986 art. 4(1)(c).
(7)	1975P art. 33(7)(pt.); 1986 art. 4(5)(pt.).
4(1)	1975P arts. 32(1)(pt.); 33(1)(pt.); 1986 Sch. 2 para. 5(a), Sch. 9 para. 6.
(2)	1975P arts. 28(2), 32(1A), (1B); 1986 art. 11(4)(a), Sch. 2 para. 5(b), Sch. 9 para. 3(b).
(3)	1975P art. 32(1C); 1986 Sch. 2 para. 5(b).
(4)	1975P art. 32(3).
(5)	1975P art. 32(4).
5(1)	1975P art. 34(2)(pt.); 1986 Sch. 2 para. 6(a).
(2)	1975P art. 34(2)(pt.); 1986 art. 11(4)(b), Sch. 9 para. 7(a).

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- |               |   |
|---------------|---|
| (3)           | 1975P art. 34(2A); 1986 Sch. 2 para. 6(b).  |
| (4)           | 1975P art. 34(5).   |
| (5)           | 1986 art. 4(2), Sch. 1 para. 6; SR 1987 reg. 2(1).  |
| (6)           | 1975P art. 34(2)(b), (2A)(c); 1986 Sch. 2 para. 6; SR 1987 reg. 2(1).                       |
| 6(1)          | 1986 Sch. 1 para. 7(1).   |
| (2)           | 1975P art. 32(2B)(c); 1986 Sch. 1 para. 7(2), Sch. 2 para. 6(b).                            |
| (3)           | 1986 Sch. 1 para. 7(2).   |
| 7(1), (2)     | 1975P art. 33(3).   |
| (3), (4)      | 1975P art. 33(4).   |
| (5)           | 1975P art. 33(5).   |
| 8(1), (2)     | 1975P art. 34(2C); 1986 Sch. 2 para. 6(b).  |
| (3)           | 1975P art. 34(2D); 1986 Sch. 2 para. 6(b).  |
| 9(1)          | 1975P art. 35(1); 1986 Sch. 2 para. 7(1)(a).  |
| (2)           | 1975P art. 35(1A); 1986 Sch. 9 para. 8; 1990 Sch. 4 para. 6(1); 1992CP Sch. 2 para. 14(11). |
| (3)           | 1975P art. 35(2).   |
| (4), (5)      | 1975P art. 35(3).   |
| (6), (7), (8) | 1975P art. 35(5) – (7).   |
| 10(1)         | 1975P art. 37(1).   |
| (2)           | 1975P art. 37(2); 1986 Sch. 8 para. 6.  |
| (3)           | 1975P art. 37(2ZA); 1990 Sch. 4 para. 6(2); 1992CP Sch. 2 para. 14(12).                     |
| (4)           | 1975P art. 37(2A); 1989 Sch. 6 para. 1.   |
| (5), (6)      | 1975P art. 37(3); 1986 art. 11(1).  |
| (7)           | 1975P art. 37(4).   |
| (8)           | 1975P art. 37(9)(pt.).  |
| 11(1), (2)    | 1975P art. 37(6); 1977 art. 4(2).   |
| (3), (4)      | 1975P art. 37(6A), (6B); 1986 art. 11(2).   |
| 12(1)         | 1975P art. 37(5); Social Security (Northern Ireland) Order 1979 (NI 5)                      |

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	Sch. 3 para. 19(a); 1988 Sch. 2 para. 1(2), (3); 1992CP Sch. 2 para. 14(13).
(2)	1975P art. 37(7)(pt.); 1985 Sch. 3 paras. 2, 7.
(3)	1975P art. 37(7)(pt.); Social Security (Northern Ireland) Order 1979 (NI 5) Sch. 3 para. 19(b); 1992CP Sch. 2 para. 14(13).
(4)	1975P art. 37(8); 1985 Sch. 3 para. 8(a).
(5)	1975P art. 37(9)(pt.).
13(1)	1975P art. 38(1); 1986 art. 11(3)(a), Sch. 2 para. 7(1)(b).
(2) – (4)	1975P art. 38(3); 1986 art. 11(3)(b).
(5)	1975P art. 38(6), (8); 1992CP Sch. 2 para. 14(14).
(6)	1975P art. 38(7A), (8); 1986 art. 11(3)(c), (4)(c).
(7)	1975P art. 38(7B); 1986 art. 11(3)(c).
14(1)	1975P art. 70A; Social Security (Northern Ireland) Order 1979 (NI 5) art. 14.
(2)	1975P art. 70B; 1988 Sch. 2 para. 2.
15(1)	1975P art. 53C(1)(pt.); 1985 Sch. 1 para. 2; 1986 Sch. 9 para. 17(1); 1989 Sch. 6 para. 9.
(2)	1975P art. 53C(2); 1985 Sch. 1 para. 2; 1986 Sch. 9 para. 17(1).
(3), (4)	1975P art. 53C(4); 1985 Sch. 1 para. 2; 1990 Sch. 4 para. 9.
(5)	1975P art. 53C(5); 1985 Sch. 1 para. 2; 1986 Sch. 9 para. 17(2); M1.
(6)	1975P art. 53C(6); 1985 Sch. 1 para. 2.
(7)	1975P art. 53C(7)(pt.); 1985 Sch. 1 para. 2.
16(1)	1975P art. 40(1); 1986 Sch. 9 para. 9.
(2) – (5)	1975P art. 40(1A) – (1D); 1984 art. 13(1).
(6)	1975P art. 40(3); 1986 art. 11(4)(d).
17(1)	1975P art. 41(1).
(2)	1975P art. 41(4); 1986 art. 11(4)(e).
18	1975P art. 42(1).

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19(1)	1975P art. 42(2)(pt.); 1985 Sch. 5 para. 12(a); 1986 Sch. 2 para. 7(3)(a).
(2), (3)	1975P art. 42(3)(pt.); 1977 art. 18(8); 1986 Sch. 2 para. 7(1)(c).
(4)	1975P arts. 42(2)(pt.), (3)(pt.); 1985 Sch. 5 para. 12(a).
(5)	1975P art. 53D(4); 1985 Sch. 1 para. 2; 1986 art. 11(4)(h).
(6)	1975 art. 42(3)(pt.).
(7)	1975P art. 42(4); 1986 Sch. 2 para. 7(1)(c).
20(1), (2)	1975P arts. 43(1), 53D(4); 1985 Sch. 1 para. 2, Sch. 5 para. 12(b); 1986 art. 11(4)(h).
(3)	1975P art. 43(1A); 1985 Sch. 5 para. 13.
(4)	1975P art. 43(5)(pt.).
21(1)	1975P art. 43(5)(pt.).
(2)	1975P art. 43(2)(pt.).
(3)	1975P art. 43(3).
22	1986 Sch. 1 para. 2.
23(1)	1986 Sch. 1 para. 7(3).
(2)	1986 Sch. 1 para. 7(4)(a); 1989 Sch. 6 para. 16(2).
(3)	1986 Sch. 1 para. 7(4)(b).
24(1)	1986 Sch. 1 para. 8; 1989 Sch. 6 para. 17(1).
(2)	1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(1), Sch. 2 para. 6(b); 1990 Sch. 4 para. 5.
(3)	1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(2), Sch. 2 para. 6(b); 1989 Sch. 6 para. 17(2); 1990 Sch. 4 para. 5.
(4) – (6)	1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(3) – (5), Sch. 2 para. 6(b); 1990 Sch. 4 para. 5.
(7)	1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(6), Sch. 2 para. 6(b); 1990 Sch. 4 para. 5.
25(1)	1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(7), Sch. 2 para. 6(b); 1990 Sch. 4 para. 5.

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| (2)      | 1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(7A), Sch. 2 para. 6(b); 1989 Sch. 6 para. 17(3); 1990 Sch. 4 para. 5. |
| (3), (4) | 1975P art. 34(2B)(a), (d); 1986 Sch. 1 para. 9(8), (9), Sch. 2 para. 6(b); 1990 Sch. 4 para. 5.                      |
| 26       | 1975P art. 34(2B)(a), (e); 1986 Sch. 1 para. 10, Sch. 2 para. 6(b).  |
| 27(1)    | 1975P art. 34(2B)(a); 1986 Sch. 1 para. 3, Sch. 2 para. 6(b).  |
| (2)      | 1975P art. 34(2B)(a); 1986 Sch. 1 para. 4, Sch. 2 para. 6(b).  |
| (3)      | 1975P art. 34(2B)(a), (b); 1986 Sch. 1 para. 5(1)(pt.), Sch. 2 para. 6(b).   |
| (4)      | 1975P art. 34(2B)(a), (b); 1986 Sch. 1 para. 5(1)(pt.)(2), Sch. 2 para. 6(b).  |
| 28       | 1975P art. 34(2B)(a); 1986 Sch. 1 para. 11, Sch. 2 para. 6(b).   |
| 29       | 1975P art. 34(2B)(a); 1986 Sch. 1 para. 12, Sch. 2 para. 6(b).   |
| 30(1)    | 1975P art. 33(2); 1986 art. 4(1)(b).   |
| (2)      | 1975P art. 33(6).  |
| (3)      | 1975P art. 34(3); 1986 art. 4(4).  |
| (4)      | 1975P art. 34(4).  |
| (5)      | 1986 art. 4(3).  |
| (6)      | 1980 art. 4(9)(pt.).   |
| (7)      | 1975P art. 43(2)(pt.), (5)(pt.).   |
| (8)      | 1975P art. 33(7); 1986 art. 4(5)(pt.).   |
| 31(1)    | 1975P art. 52A(1); 1982 art. 33.   |
| (2)      | 1975P art. 52A(3); 1982 art. 33.   |
| (3)      | 1975P art. 52A(4); 1982 art. 33.   |
| (4)      | 1975P art. 52A(9); 1982 art. 33.   |
| (5)      | 1975P art. 52A(11)(pt.); 1982 art. 33.   |
| (6)      | 1975P art. 52A(12); 1982 art. 33.  |
| 32(1)    | 1975P art. 52A(2); 1982 art. 33.   |
| (2)      | 1975P art. 52A(3); 1982 art. 33.   |
| (3)      | 1975P art. 52A(5); 1982 art. 33.   |
| (4)      | 1975P art. 52A(6); 1982 art. 33.   |
| (5), (6) | 1975P art. 52A(9), (10); 1982 art. 33.   |

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(7)	1975P art. 52A(11)(pt.); 1982 art. 33.
33(1)	1975P art. 51(1)(pt.); 1980 art. 4(9)(pt.).
(2)	1975P art. 51(1A); 1986 Sch. 9 para. 16(b).
(3)	1975P art. 51(1)(pt.).
(4)	1975P art. 51(2).
(5)	1975P art. 51(3); 1986 Sch. 2 para. 11.
(6)	1986 art. 11(6)(pt.).
34(1)	1975P art. 51(1); SR 1987 reg. 2(4).
(2)	1975P art. 51(1A)(b); 1986 Sch. 9 para. 16(b); SR 1987 reg. 2(5).
(3)	1975P art. 51(1); SR 1987 reg. 2(4).
(4)	1975P art. 51(2); SR 1987 reg. 2(4).
(5)	1975P art. 51(3); SR 1987 reg. 2(6).
(6)	1975P art. 51(1); 1986 Sch. 9 para. 16(a); SR 1987 reg. 2(4).
(7)	SR 1987 reg. 2(7).
35	1975P art. 53; SR 1987 reg. 2(11).
36	1975P art. 28(1), (1A); 1986 Sch. 2 para. 3, Sch. 9 para. 3; 1992CP Sch. 2 para. 14(4), (5).
37(1)	1975P art. 29(1) – (3); 1985 Sch. 5 para. 9; Social Security (Class 1 Contributions – Contracted-out Percentages) Order (NI) 1992 (No. 142) art. 2.
(2)	1975P art. 29(4); 1986 Sch. 9 para. 4.
(3)	1975P art. 29(5); 1992CP Sch. 2 para. 14(6).
38	1975P art. 30; 1985 Sch. 5 para. 10.
39(1)	1986 art. 3(1).
(2) – (6)	1986 art. 3(3) – (7).
40	1986 art. 3(9) – (11).
41(1)	1986 art. 5(1)(a), (3), (4).
(2)	1986 art. 5(1)(aa); 1993 art. 3(1)(a).
(3)	1986 arts. 3(2), 5(5); 1993 arts. 3(2), 5(c).

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42(1)	1975P art. 31(1); 1986 art. 19(1), Sch. 9 para. 5(a); 1992CP Sch. 2 para. 14(7).
(2)	1975P art. 31A(1); 1992CP Sch. 2 para. 14(10).
(3)	1975P art. 31A(2); 1992CP Sch. 2 para. 14(10).
(4), (5)	1975P art. 31B(1), (2); 1992CP Sch. 2 para. 14(10).
(6), (7)	1975P art. 31C(1), (2); 1992CP Sch. 2 para. 14(10).
(8)	1975P arts. 31(3), 31A(3), 31B(3), 31C(3); 1992CP Sch. 2 para. 14(10).
(9)	1975P art. 31A(4); 1992CP Sch. 2 para. 14(10).
43(1)	1986 art. 11(5); 1992CP Sch. 2 para. 32(3).
(2)	1975P art. 31(2)(c), (d); 1986 Sch. 9 para. 5(b)(i); 1989 Sch. 1 para. 11; 1992CP Sch. 2 para. 14(8).
(3), (4)	1975P art. 53D(1); 1985 Sch. 1 para. 2; 1986 art. 11(4)(h), Sch. 9 para. 18(1), (2); 1992 para. 14(18).
(5)	1975P art. 31(2)(a), (b); 1986 Sch. 9 para. 5(b); 1989 Sch. 1 para. 11; 1992CP Sch. 2 para. 14(8).
44(1), (2)	1975P art. 31(2A); 1986 art. 6(1), Sch. 2 para. 4; 1992CP Sch. 2 paras. 14(8), 32(2).
(3)	1975P art. 31(2B); 1986 Sch. 2 para. 4.
(4)	1975P art. 31(2C); 1986 art. 6(2), Sch. 2 para. 4.
45	1975A s. 125(1); 1975P art. 2(3); 1992CP Sch. 2 para. 14(2), Sch. 3 para. 10.
46(1)	1975P arts. 46(1), 46ZA(1); 1986 art. 7(1), Sch. 2 paras. 7(1)(f), 8, Sch. 9 para. 14(1).
(2), (3)	1975P arts. 46(1C), (1D), 46ZA(2), (3); 1986 art. 7(2), (3), Sch. 2 para. 8, Sch. 9 para. 14(2).
(4), (5)	1975P arts. 46(1A), (1B); 1984 art. 13(2)(a).
(6)	1980 art. 4(6)(a)(pt.).



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- (7) 1975P art. 46(4); 1977 art. 17(1);  
drafting (pt.).
- 47(1) – (3) 1977 art. 17(1); 1980 art. 4(3); 1985  
Sch. 3 para. 6, 7(1); 1986 Sch. 8 para.  
9; 1989 Sch. 6 para. 13; 1992CP Sch. 2  
para. 17(1).
- (4) 1977 art. 17(2).
- (5) Drafting.
- 48(1) Drafting.
- (2) 1975P art. 50(1); 1986 Sch. 2 para.  
10(a); SR 1987 reg. 2(2).
- (3) 1975P art. 50(1); 1986 Sch. 2 para.  
10(a); SR 1987 reg. 2(2), Sch. 1 para. 1.
- (4) 1975P arts. 50(1), 53D(4); 1985 Sch. 1  
para. 2; 1986 art. 11(4)(h); SR 1987 reg.  
2(2), Sch. 1 para. 1.
- (5) 1975P art. 50(1); 1986 Sch. 2 para.  
10(a); SR 1987 reg. 2(2).
- (6) 1975P art. 50(1); SR 1987 Sch. 1 para.  
1(c).
- 49(1), (2) 1975P art. 50(2); 1986 Sch. 2 para.  
10(b).
- (3) 1975P art. 50(2A); 1986 Sch. 9 para.  
15.
- (4), (5) 1975P art. 50(5); 1986 Sch. 2 para.  
10(c).
- 50(1) 1975P art. 50(2); SR 1987 Sch. 1 para.  
2.
- (2) 1975P art. 50(2A); 1986 Sch. 9 para.  
15; SR 1987 Sch. 1 para. 3.
- (3) 1975P art. 50(5); SR 1987 Sch. 1 para.  
4.
- 51(1) 1975P art. 46(2), 46ZA(4)(pt.); 1985  
Sch. 5 para. 19; 1986 art. 7(4)(pt.), (6),  
Sch. 2 para. 8, Sch. 9 para. 14(3).
- (2) 1975P art. 44(1), (3); 1985 Sch. 5 para.  
17(a)(i); 1986 Sch. 2 para. 7(1)(e), Sch.  
9 para. 12.
- (3) 1975P art. 46A(1)(pt.); 1985 Sch. 1  
para. 1; 1986 Sch. 2 para. 7(1)(g); 1989  
Sch. 6 para. 7.

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(4), (5)	1975P art. 47(1), (6); 1977 art. 18(7); 1985 Sch. 5 para. 17(c); 1986 Sch. 2 para. 7(1)(h).
(6)	1975P arts. 44(1), 46(3)(pt.), 46ZA(5), 46A(2), 47(1); 1985 Sch. 1 para. 1; 1986 art. 7(5), Sch. 2 para. 8.
52(1)	1975P art. 46ZA(4)(pt.); 1986 art. 7(4)(pt.), Sch. 2 para. 8.
(2)	1975P art. 45(6)(pt.), 46(3)(pt.), 46ZA(6), 46A(1)(pt.), 47(2); 1985 Sch. 1 para. 1; 1986 art. 7(7), Sch. 2 para. 8.
(3)	1980 art. 4(6)(b).
(4)	1975P art. 45(2).
(5)	1975P art. 45(3).
(6)	1975P arts. 45(8), 47(6)(pt.).
53(1)	1975P art. 45(6)(pt.).
(2)	1975P art. 45(4)(pt.); 1985 Sch. 5 para. 17(1)(b)(i).
(3)	1975P art. 45(5).
(4)	1975P art. 45(4)(pt.); 1985 Sch. 5 para. 17(1)(b)(i), (2).
54(1), (2)	1975P art. 46(5)(pt.); 1986 Sch. 9 para. 14(4).
(3)	1975P art. 46ZA(7)(pt.); 1986 art. 7(8)(pt.), Sch. 2 para. 8.
(4)	1975P art. 45(1)(pt.).
(5)	1975P art. 46A(3); 1985 Sch. 1 para. 1.
(6)	1975P art. 47(2)(pt.).
(7)	1975P art. 45(2).
55(1), (2)	1975P art. 46(6)(pt.), 46A(3); 1980 art. 4(7); 1985 Sch. 1 para. 1, Sch. 3 paras. 4, 7; 1992CP Sch. 2 para. 14(16).
(3)	1977 art. 17(2); 1980 Sch. 3 para. 9.
(4)	1975P art. 47(3); 1985 Sch. 3 paras. 5, 7; 1986 Sch. 8 para. 8; 1992CP Sch. 2 para. 14(16).
(5)	1975P art. 47(3); 1989 Sch. 6 para. 8(b).
(6)	1975P art. 46(6)(pt.); 1980 art. 4(7).
56(1), (2)	1975P art. 46(9); 1986 art. 11(4)(g).

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|------------|---|
| (3)        | 1975P art. 46ZA(8); 1986 art. 7(9), Sch. 2 para.8.  |
| (4), (5)   | 1975P art. 45(7).   |
| (6)        | 1975P art. 46A(4); 1985 Sch. 1 para. 1.   |
| (7) – (10) | 1975P art. 46ZA(9) – (12); 1986 art. 7(10) – (13), Sch. 2 para. 8.  |
| 57(1), (2) | 1975P art. 48(1), (2), (12); 1977 art. 18(14).  |
| (3) – (7)  | 1975P art. 48(3) – (7).   |
| (8)        | 1975P art. 48(8); 1977 art. 18(14).   |
| (9), (10)  | 1975P art. 48(10).  |
| (11)       | 1975P art. 48(11).  |
| 58(1)      | 1975P art. 48(9).   |
| (2)        | 1975P art. 48(9A); 1985 Sch. 5 para. 21.  |
| 59(1)      | 1975P arts. 45(1), 46(5), 46ZA(14), 47(2), 48(2); 1986 art. 7(15), Sch. 2 para. 8, Sch. 9 para. 14(4).        |
| (2)        | 1975P art. 46ZA(7), (9)(a)(i); 1986 art. 7(8), (10)(a)(i), Sch. 2 para. 8.                                    |
| (3)        | 1975P arts. 45(1B), 46(5A); 1989 Sch. 6 paras. 5(1), 6(1).  |
| (4)        | 1975P arts. 45(1C), 46(5B); 1986 Sch. 9 para. 14(5); 1989 Sch. 6 para. 5(1).                                  |
| (5)        | 1975P art. 45(1), 46(8), 46ZA(14)(b), 47(5), 48(2); 1986 art. 7(15)(b), Sch. 2 para. 8, Sch. 9 para. 14(4).   |
| 60(1), (2) | 1975P art. 46(7), 46A(3)(b), 46ZA(14)(a), 47(4)(pt.); 1985 Sch. 1 para. 1; 1986 art. 7(15)(a), Sch. 2 para.8. |
| (3)        | 1975P art. 47(4)(a).  |
| 61         | 1975P art. 46(10); 1984 art. 13(2)(b).  |
| 62         | 1986 art. 11(6).  |
| 63(1)      | 1975P art. 70ZB; 1992CP Sch. 2 para. 14(21).  |
| (2)        | 1975P art. 70ZD; 1992CP Sch. 2 para. 14(21).  |
| (3), (4)   | 1975P art. 70ZE(1), (2); 1992CP Sch. 2 para. 14(21).  |
| 64         | 1975P art. 70ZF; 1992CP Sch. 2 para. 14(21).  |

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65(1), (2)	1975P art. 59(1)(pt.); drafting.
(3)	1975P arts. 42(1), 59(4)(a)(pt.).
66	1975P Sch. 3 para. 2; 1989 Sch. 6 para. 12(a); 1990 Sch. 4 para. 12(4)(a).
(2), (3)	1975P Sch. 3 para. 3.
67(1), (2)	1975P Sch. 3 para. 6(1); 1986 art. 12; 1990 Sch. 4 para. 12(1); SR 1987 reg. 3(6).
(3) – (6)	1975P Sch. 3 para. 6(2) – (5).
(7), (8)	1975P Sch. 3 para. 7(1); 1986 art. 12.
(9)	1975P Sch. 3 para. 7(2); 1986 art. 12.
68	1975P Sch. 3 para. 8.
69(1)	1975P Sch. 3 para. 9(1).
(2)	1975P Sch. 3 para. 9(2); SR 1987 reg. 3(7); Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (NI) 1990 (No. 203) reg. 9(3).
(3)	1975P Sch. 3 para. 9(2A); 1985 Sch. 5 para. 26.
(4), (5)	1975P Sch. 3 para. 9(3), (4).
70(1), (2)	1975P Sch. 3 para. 10(1), (2).
(3), (4), (5)	1975P Sch. 3 para. 10(3).
(6)	1975P Sch. 3 para. 11.
(7), (8)	1975P Sch. 3 para. 12(1), (2).
71(1)	1975P Sch. 3 para. 5.
(2)	1975P Sch. 3 para. 13(1).
(3), (4)	1975P Sch. 3 para. 13(2).
(5)	1975P Sch. 3 para. 13(3).
(6), (7)	1975P Sch. 3 para. 13(4), (5).
72	1975P Sch. 3 para. 14.
73(1)	1975P Sch. 3 para. 15(1).
(2)	1975P Sch. 3 para. 15(1A); 1985 Sch. 5 para. 27.
(3)	1975P Sch. 3 para. 15(2); 1989 Sch. 6 para. 12(b).
(4)	1975P Sch. 3 para. 15(3); 1989 Sch. 6 para. 12(b); SR 1987 reg. 3(8); Personal and Occupational Pension Schemes (Miscellaneous Amendments)

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	Regulations (NI) 1990 (No. 203) reg. 9(3).
(5)	1975P Sch. 3 para. 15(4)(pt.).
(6)	1975P Sch. 3 para. 15(4)(pt.); 1989 Sch. 6 para. 12(c); 1990 Sch. 4 para. 12(3).
74(1), (2)	1975P Sch. 3 para. 16(1), (2).
(3), (4)	1975P Sch. 3 para. 16(3); 1989 Sch. 6 para. 12(c).
(5)	1975P Sch. 3 para. 16(4); Official Secrets Act 1989 (c. 6) Sch. 1 para. 1(g).
(6)	1975P Sch. 3 para. 17(1); 1989 Sch. 6 para. 12(d); 1990 Sch. 4 para. 12(4)(b).
(7)	1975P Sch. 3 para. 17(2).
75(1), (2)	1975P Sch. 3 para. 18(1).
(3), (4)	1975P Sch. 3 para. 18(2).
76	1975P Sch. 3 paras. 15(5), 19.
77	1975P art. 53C(1)(pt.); 1985 Sch. 1 para. 2; 1986 Sch. 9 para. 17; 1989 Sch. 6 para. 9.
78(1)	1975P Sch. 3 para. 20.
(2)	1975P Sch. 3 para. 22.
79(1)	1975P Sch. 1A para. 1(1), (2), (4); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 1(a).
(2)	1975P Sch. 1A para. 1(3); 1985 Sch. 1 para. 3.
(3)	SR 1987 Sch. 4 para. 1(a).
80(1)	1975P Sch. 1A para. 2(1); 1985 Sch. 1 para. 3.
(2)	1975P Sch. 1A paras. 3(3), (4), 4(3), (4); 1985 Sch. 1 para. 3.
(3)	1975P Sch. 1A para. 5(3); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 paras. 2, 3.
(4)	Drafting; 1975P art. 2(2); 1986 art. 2(2), Sch. 2 para. 2(a).
(5)	1975P Sch. 1A para. 8; 1985 Sch. 1 para. 3; 1986 art. 11(4)(i); 1989 Sch. 6 para. 14(b); 1992CP Sch. 2 para. 14(25).

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81	1975P Sch. 1A para. 6; 1985 Sch. 1 para. 3.
82(1)	1975P Sch. 1A paras. 9, 19; 1985 Sch. 1 para. 3.
(2)	1975P Sch. 1A para. 10; 1985 Sch. 1 para. 3.
83(1)	1975P art. 43A(1)(pt.); 1984 Sch. 4; 1986 Sch. 2 para. 7(1)(d).
(2)	1975P art. 43B(1)(pt.); 1984 Sch. 4; 1986 art. 11(4)(f).
(3)	1975P arts. 43A(1)(pt.), 43B(1)(pt.); 1984 Sch. 4; 1985 art. 8(1), (3); 1986 art. 11(4)(f); 1990 Sch. 4 para. 7(8).
(4)	1975P arts. 43A(1C), 43B(1A); 1984 Sch. 4; 1985 art. 8(2), (4); 1986 art. 11(4)(f); 1990 Sch. 4 para. 7(2), (5); M1.
(5)	1975P arts. 43A(6), 43B(5); 1984 Sch. 4; 1985 Sch. 5 paras. 15(b), 16(b).
(6)	1975P arts. 43A(10); 1984 Sch. 4.
(7)	1975P art. 43C(6); 1984 Sch. 4.
84(1), (2)	1975P arts. 43A(3), 43B(3); 1984 Sch. 4; 1985 art. 8(5); 1986 art. 11(4)(f).
(3)	1975P art. 43A(4); 1984 Sch. 4; 1986 Sch. 9 para. 11.
(4)	1975P art. 43A(5); 1984 Sch. 4.
(5)	1975P art. 43A(7); 1984 Sch. 4.
85	1975P arts. 43A(2), 43B(2); 1984 Sch. 4; 1985 Sch. 5 paras. 15(a), 16(a); 1986 art. 11(4)(f).
86	1975P arts. 43A(2A), (2B), 43B(3A), (3B); 1984 Sch. 4; 1990 Sch. 4 para. 7(3), (6).
87(1)	1975P art. 43A(8); 1984 Sch. 4.
(2)	1975P art. 43A(9); 1984 Sch. 4.
88(1)	1975P art. 43C(4); 1984 Sch. 4.
(2) – (4)	1975P art. 43C(4A) – (4C); 1984 Sch. 4; 1985 Sch. 3 para. 3; 1992CP Sch. 2 para. 14(16).
(5)	1975P art. 43C(5); 1984 Sch. 4.
89(1)	1975P Sch. 1A para. 11(1); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 7(a).

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- (2) 1975P Sch. 1A para. 11(3); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 7(c).
- 90(1) 1975P Sch. 1A para. 12(1); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 8(a).
- (2) 1975P Sch. 1A para. 12(2); 1985 Sch. 1 para. 3; 1988 Sch. 2 para. 3(a); SR 1987 Sch. 4 para. 8(b).
- 91(1) 1975P Sch. 1A paras. 13(1), (2)(pt.), 16(1); 1985 Sch. 1 para. 3; SR 1987 reg. 2(10).
- (2) 1975P Sch. 1A paras. 13(2)(pt.), 16(1); 1985 Sch. 1 para. 3; 1986 art. 11(4)(i), Sch. 9 para. 24(c)(i); SR 1987 Sch. 4 para. 9(a), Sch. 6 para. 1.
- (3) 1975P Sch. 1A paras. 13(2)(pt.), 16(1); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 9(a), (b).
- (4) 1975P Sch. 1A para. 13(2)(b); 1985 Sch. 1 para. 3; SR 1987 Sch. 6 para. 2.
- (5) 1975P Sch. 1A para. 13(3); 1985 Sch. 1 para. 3.
- (6) 1975P Sch. 1A para. 13(2A); 1985 Sch. 1 para. 3; 1986 art. 11(4)(i), Sch. 9 para. 24(c); 1989 Sch. 6 para. 14(b).
- (7), (8) 1975P Sch. 1A para. 15(1)(2); 1985 Sch. 1 para. 3.
- (9) 1975P Sch. 1A para. 16(8); 1985 Sch. 1 para. 3.
- 92(1) 1975P Sch. 1A para. 13(4)(pt.); 1985 Sch. 1 para. 3.
- (2) 1975P Sch. 1A para. 13(5); 1985 Sch. 1 para. 3; 1986 Sch. 9 para. 24(c)(iii); SR 1987 Sch. 4 para. 9(c), Sch. 6 para. 3; Personal and Occupational Pension Schemes (Transfer to Self-employed Pension Arrangements) Regulations (NI) 1988 (No. 214) reg. 4(2)(b).
- (3) 1975P Sch. 1A para. 13(4)(pt.), (5), (6); 1985 Sch. 1 para. 3; 1986 art. 11(4)(i); 1989 Sch. 6 para. 14(b); SR 1987 Sch. 4 para. 9(d), Sch. 6 para. 4.
- 93(1) 1975P Sch. 1A para. 14(1); 1985 Sch. 1 para. 3; 1986 Sch. 9 para. 24(d)(i).

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- (2) 1975P Sch. 1A para. 14(3); 1985 Sch. 1 para. 3; 1986 Sch. 9 para. 24(d)(iii); SR 1987 Sch. 4 para. 10(a).
- (3), (4) 1975P Sch. 1A para. 14(4); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 10(b).
- 94(1) 1975P Sch. 1A para. 12(2A); 1985 Sch. 1 para. 3; 1986 Sch. 9 para. 24(a).
- (2) 1975P Sch. 1A para. 12(2B); 1985 Sch. 1 para. 3; 1986 Sch. 9 para. 24(a).
- (3) 1975P Sch. 1A para. 12(2C)(a); 1985 Sch. 1 para. 3; 1988 Sch. 2 para. 3(b).
- (4) 1975P Sch. 1A para. 12(2C)(b); 1985 Sch. 1 para. 3; 1988 Sch. 2 para. 3(b).
- (5) 1975P Sch. 1A para. 15(1); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 11.
- (6) 1975P Sch. 1A paras. 15(2) (as it applies to personal pension schemes), 15(3)(c) (as it applies to occupational pension schemes); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 11.
- (7) 1975P Sch. 1A para. 15(3)(a), (b); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 11.
- (8) Drafting.
- 95(1) 1975P Sch. 1A para. 16(2); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 12(a), Sch. 6 para. 6.
- (2) 1975P Sch. 1A para. 16(3); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 12(b).
- (3) 1975P Sch. 1A para. 16(4); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 12(c).
- (4) 1975P Sch. 1A para. 16(5); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 12(d), (e).
- (5), (6) 1975P Sch. 1A para. 16(6), (7); 1985 Sch. 1 para. 3.
- 96 1975P Sch. 1A para. 17; 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 13.
- 97 1975P Sch. 1A para. 19; 1985 Sch. 1 para. 3.
- 98(1) 1975P art. 68A(2); 1990 art. 13(1).
- (2) 1975P art. 68A(1), Sch. 4A para. 1; 1990 art. 13(1), Sch. 2.
- (3) 1975P art. 68A(3), Sch. 4A para. 1; 1990 art. 13(1), Sch. 2.



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99(1)	1975P Sch. 4A para. 2(1); 1990 Sch. 2.
(2)	1975P Sch. 4A para. 1; 1990 Sch. 2.
(3)	1975P Sch. 4A para. 2(2); 1990 Sch. 2.
(4)	1975P Sch. 4A para. 2(3); 1990 Sch. 2.
100(1)	1975P Sch. 4A para. 3(1)(pt.); 1990 Sch. 2.
(2)	1975P Sch. 4A para. 1; 1990 Sch. 2.
(3) – (5)	1975P Sch. 4A para. 3(2) – (4); 1990 Sch. 2.
(6)	1975P Sch. 4A para. 3(5)(pt.); 1990 Sch. 2.
(7)	1975P Sch. 4A para. 3(6); 1990 Sch. 2.
(8)	1975P Sch. 4A para. 3(1)(pt.), (5)(pt.); 1990 Sch. 2.
(9)	1975P Sch. 4A para. 3(8); 1990 Sch. 2.
(10)	1975P Sch. 4A para. 3(9); 1990 Sch. 2.
101	1975P Sch. 4A para. 4; 1990 Sch. 2.
102(1)	1975P Sch. 4A para. 5(1)(pt.); 1990 Sch. 2.
(2)	1975P Sch. 4A para. 5(1)(pt.); 1990 Sch. 2.
(3), (4)	1975P Sch. 4A para. 5(2), (3); 1990 Sch. 2.
103	1975P Sch. 4A para. 6; 1990 Sch. 2.
104(1)	1990 art. 13(3).
(2)	1990 art. 13(4).
105	1975P art. 39A(1), (2); 1986 art. 11(7); 1992CP Sch. 2 para. 14(15).
106(1)	1975P art. 39A(3); 1986 art. 11(7).
(2)	1975P art. 39A(9); 1986 art. 11(7).
(3)	1975P art. 39A(10); 1986 art. 11(7).
(4)	1975P art. 39A(11), (12); 1986 art. 11(7).
107(1), (2)	1986 art. 14(1).
(3)	1986 art. 14(10A), (10B); Courts and Legal Services Act 1990 (c. 40) s. 82(3); Judicial Pensions (Northern Ireland) Order 1991 (NI 24) art. 6(3); Judicial Pensions and Retirement Act 1993 (c. 8) Sch. 8 para. 19(a).

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108	1975P art. 63A; 1990 Sch. 4 para. 3.
109	1975P art. 58A(1) – (4); 1985 Sch. 2; SR 1987 Sch. 2 para. 1(a) – (c).
110	1975P art. 58E(1) – (4); 1985 Sch. 2.
111	1975P art. 58K(1) – (6); 1985 Sch. 2; SR 1987 Sch. 2 para. 2.
112	1975P art. 58M; 1986 art. 13.
113	1986 art. 15.
114(1)	1975P art. 55(2).
(2)	1975P art. 55(4).
(3)	1975P arts. 42(1), 55(5).
(4)	1975P art. 55(6).
(5)	1975P art. 55(7).
115(1) – (5)	1975P art. 63C(1) – (5); 1990 Sch. 4 para. 1.
(6)	1975P art. 63C(7)(pt.); 1990 Sch. 4 para. 1.
(7)	1975P art. 63C(7)(pt.); 1990 Sch. 4 para. 1.
(8)	1975P art. 63C(8)(pt.); 1990 Sch. 4 para. 1.
(9)	1975P art. 63C(9); 1990 Sch. 4 para. 1.
116	1975P art. 63C(6); 1990 Sch. 4 para. 1.
117(1)	1975P art. 63D(4); 1990 Sch. 4 para. 1.
(2)	1975P art. 63D(5); 1990 Sch. 4 para. 1.
(3)	1975P art. 63D(1); 1990 Sch. 4 para. 1.
(4)	1975P art. 63D(2)(pt.); 1990 Sch. 4 para. 1.
(5)	1975P art. 63D(2)(b)(pt.); 1990 Sch. 4 para. 1.
(6)	1975P art. 63D(3); 1990 Sch. 4 para. 1.
118(1)	1975P art. 63D(6); 1990 Sch. 4 para. 1.
(2), (3)	1975P art. 63D(7); 1990 Sch. 4 para. 1.
119	1976 arts. 2(2), 47; 1986 Sch. 9 para. 26(3); 1989I Sch. 9 para. 90; Insolvency of Employer (Excluded Classes) Regulations (NI) 1983 (No. 282).
120	1976 art. 43(1)(pt.), (2) – (5); 1986 Sch. 9 paras. 26(1)(a), (2), 47; 1989I Sch.

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	9 para. 89; 1992CP Sch. 2 para. 16(2); Industrial Relations (Northern Ireland) Order 1992 (NI 5) Sch. 5 para. 6(1)(f).
121(1)	1976 art. 43(6)(pt.); Industrial Relations (Northern Ireland) Order 1992 (NI 5) Sch. 5 para. 6(6).
(2)	1976 art. 43(6)(pt.); 1989I Sch. 9 para. 89.
(3), (4)	1976 art. 43(7), (8).
(5)	1976 art. 43(9); Employment (Miscellaneous Provisions) (NI) Order 1990 (NI 2) art. 16(3).
122(1), (2)	1976 art. 44(2); 1986 Sch. 9 para. 26(1).
(3)	1976 art. 44(3)(pt.).
123(1)	1976 art. 45(3); 1986 Sch. 9 para. 26(1) (c).
(2), (3)	1976 art. 45(3A), (3B); Employment (Miscellaneous Provisions) (NI) Order 1990 (NI 2) art. 17(2).
124	1975P art. 64.
125(1)	1975P arts. 39A(4), 43C(1), 58A(5), 58E(5), 63D(8), Sch. 1A paras. 7(1), 18(1), Sch. 4A para. 8 (pt.); 1984 Sch. 4; 1985 Sch. 1 para. 3; 1986 art. 11(7); 1990 art. 13(6), Schs. 2, 4 para. 1.
(2)	1975P art. 43C(2), Sch. 1A para. 7(2), 18(2), Sch. 4A para. 8 (pt.); 1984 Sch. 4; 1985 Sch. 1 para. 3; 1990 art. 13(6), Sch. 2; SR 1987 Sch. 4 para. 5.
(3)	1975P art. 43C(3), Sch. 1A para. 7(3); 1984 Sch. 4; 1985 Sch. 1 para. 3; 1989 Sch. 6 para. 4(1)(b); 1990 Sch. 4 para. 8(1), (2).
(4)	1975P Sch. 1A para. 7(4)(a)(iii), (iv); 1985 Sch. 1 para. 3; 1990 Sch. 4 para. 8(3).
126	1975P arts. 34(6), 37(7), Sch. 1A para. 23; 1985 Sch. 1 para. 3.
127	1975P art. 59(3)(a), (b); 1975P Sch. 1A para. 23; 1985 Sch. 1 para. 3.
128	1975P art. 56(1); 1986 art. 14(2).
129(1), (2)	1975P art. 56(2); 1986 art. 14(3).
(3), (4)	1975P arts. 39A(5), 43D, 58A(6), 58E(6), Sch. 1A para. 21; 1984 Sch. 4;

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	1985 Sch. 1 para. 3, Sch. 2; 1986 arts. 11(7), 14(4).
130(1)	1975P arts. 39A(6), 43E(1), 57(1), 58A(7), 58E(7), 59(5), Sch. 1A para. 22(1); 1984 Sch. 4; 1985 Sch. 1 para. 3, Sch. 2; 1986 arts. 11(7), 14(4).
(2)	1975P art. 43E(1); 1984 Sch. 4; 1986 Sch. 2 para. 7(3)(c).
(3)	1975P arts. 57(3), 59(6)(pt.); 1986 art. 14(6).
(4)	1975P arts. 57(5), 59(11).
(5)	1975P art. 59(12).
131(1)	1975P arts. 39A(7), 43E(2), 57(2), 58A(8), 58E(8), 59(5), Sch. 1A para. 22(2); 1984 Sch. 4; 1985 Sch. 1 para. 3, Sch. 2, Sch. 5 para. 23; 1986 arts. 11(7), 14(5); SR 1987 Sch. 2 para. 1(e), Sch. 4 para. 16(b); Personal and Occupational Pension Schemes (Tax Approval and Miscellaneous Provisions) Regulations (NI) 1988 (No. 107) reg. 8(c).
(2)	Drafting.
132(1)	1975P arts. 60(1)(a), (b), (1A); 1986 Sch. 9 para. 19; SR 1987 Sch. 3 para. 1.
(2)	1975P art. 60(3); 1986 art. 14(11); SR 1987 reg. 3(3), Sch. 3 para. 2.
(3)	1975P art. 60(9)(a).
133	1975P art. 60(5).
134(1) – (3)	1975P art. 60(6).
(4), (5)	1975P art. 60(7); SR 1987 Sch. 3 para. 3.
(6)	1975P art. 60(8).
(7)	1975P art. 60(10A); 1989 Sch. 6 para. 11.
135(1)	1975P art. 50(4).
(2)	1975P arts. 58(1), 59(7); 1986 art. 14(7).
(3)	1975P arts. 58(2), 59(8); 1986 art. 14(8).
136(1)	1975P art. 60(10)(pt.).
(2)	1975P arts. 58(4)(pt.), 59(10)(pt.); 1986 art. 14(10).

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(3), (4)	1975P arts. 58(4)(pt.), 59(10)(pt.), 60(10)(pt.); 1986 art. 14(10); Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations (NI) 1987 (No. 286) reg. 2(2).
(5), (6)	1975P arts. 58(3), 59(9); 1986 art. 14(9).
137(1)	1975P arts. 57(1), 59(4), 60(2), 61(1)(pt.); 1986 art. 14(4).
(2)	1975P art. 61(1)(pt.).
(3), (4)	1975P art. 61(2)(pt.).
138(1)	1975P art. 60(1)(c); SR 1987 Sch. 3 para. 1.
(2)	1975P art. 60(4).
(3)	1975P art. 60(9)(b).
(4)	1975P art. 60(5) – (8), (10)(pt.).
(5), (6)	1975P art. 50(6).
139(1)	1975P arts. 60(2), 61(1)(pt.).
(2)	1975P art. 61(2)(c).
(3)	1975P art. 61(1)(pt.), (2)(pt.).
140(1)	1975P art. 68B(1)(a); 1990 Sch. 4 para. 2.
(2)	1975P art. 68B(1)(b); 1990 Sch. 4 para. 2.
(3)	1975P art. 68B(2)(pt.); 1990 Sch. 4 para. 2.
(4)	1975P art. 68B(2)(pt.); 1990 Sch. 4 para. 2.
(5)	1975P art. 68B(1)(pt.), (3)(a); 1990 Sch. 4 para. 2.
(6) – (7)	1975P art. 68B(4), (5); 1990 Sch. 4 para. 2.
(8)	1975P art. 68B(7); 1990 Sch. 4 para. 2.
141	1975P art. 69B; 1990 Sch. 3.
142(1), (2)	1975P art. 69C(1) – (3); 1990 Sch. 3.
(3)	1975 art. 69C(2A); Judicial Pensions and Retirement Act 1993 (c. 8) Sch. 8 para. 13.
(4)	1975P art. 69C(3).

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(5)	1975P art. 69C(4); 1990 Sch. 3.
(6) – (8)	1975P art. 69C(5) – (7); 1990 Sch. 3.
143	1975P art. 69D; 1990 Sch. 3.
144	1975P art. 69E; 1990 Sch. 3.
145(1)	1975P art. 69F(1); 1990 Sch. 3.
(2)	1975P art. 69F(2)(pt.); 1990 Sch. 3.
(3), (4)	1975P art. 69F(3), (4); 1990 Sch. 3.
146	1975P art. 69G; 1990 Sch. 3.
147	1975P art. 69H; 1990 Sch. 3.
148	1975P art. 69I(1)(pt.); 1990 Sch. 3.
149(1)	1975P art. 43C(7), Sch. 1A para. 20(1), Sch. 4A para. 7(1); 1984 Sch. 4; 1985 Sch.1 para. 3; 1990 Sch. 2.
(2)	1975P Sch. 3 paras. 23, 24, 26.
(3)	1975P art. 55(3)(a).
(4)	1975P art. 55(7).
(5)	1975P arts. 63D(9), 68B(6); 1990 Sch. 4 paras. 1, 2.
(6)	1975P art. 63D(10); 1990 Sch. 4 para. 1.
(7)	1990 art. 16(2).
(8)	1976 art. 76(11)(a).
150	1986 arts. 2(2), 18.
151	1986 art. 16.
152	1975P art. 52; 1986 Sch. 2 para. 7(1)(i).
153(1)	1976 art. 46(1); 1986 Sch. 9 para. 26(1).
(2)	1976 art. 46(2).
(3), (4)	1976 art. 46(3), (4); Fines and Penalties (NI) Order 1984 (NI 3) arts. 5, 6.
154(1)	Social Security Act 1973 (c. 38) s. 89(1); Social Security (Consequential Provisions) Act 1975 (c. 18) Sch. 2 para. 58; Social Security Pensions Act 1975 (c. 60) Sch. 4 para. 30.
(2)	Social Security Act 1973 (c. 38) s. 89(2).
(3)	Social Security Act 1973 (c. 38) s. 89(2A); Social Security Act 1985 (c. 53) Sch. 5 para. 2(a).

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|-----------|---|
| (4)       | 1986 art. 60(2); 1989 art. 22(b).   |
| (5), (6)  | Social Security Act 1973 (c. 38) s. 89(3); Social Security Pensions Act 1975 (c. 60) Sch. 4 para. 30; Social Security Act 1985 (c. 53) Sch. 5 para. 2(b). |
| (7)       | 1975P art. 69J(4); 1990 art. 15(1).   |
| (8)       | Social Security Pensions Act 1975 (c. 60) s. 57.  |
| 155(1)    | 1975P art. 49(1); 1986 Sch. 2 para. 9(a).   |
| (2)       | 1975P art. 49(1A); 1985 Sch. 5 para. 22.  |
| (3)       | 1975P art. 49(2).   |
| (4)       | 1986 art. 4(7).   |
| (5)       | 1975P art. 49(3); 1986 art. 4(8), Sch. 2 para. 9(b).  |
| 156       | 1986 art. 17.   |
| 157       | 1976 art. 78(1).  |
| 158(1)    | 1975P art. 67(1)(pt.); 1986 Sch. 9 para. 22.  |
| (2) – (4) | 1975P art. 67(2) – (4); Friendly Societies Act 1992 (c. 40) Sch. 21 paras. 22, 23; M2.  |
| 159(1)    | 1975P art. 65(1); 1986 Sch. 9 para. 21.   |
| (2)       | 1975P art. 65(2); 1986 Sch. 9 para. 21.   |
| (3)       | 1975P arts. 65(1), (6)(a).  |
| (4), (5)  | 1975P art. 65(3).   |
| (6)       | 1975P art. 65(5); 1986 Sch. 9 para. 21.   |
| (7), (8)  | 1975P art. 65(6)(b).  |
| (9)       | 1975P art. 65(7)(pt.).  |
| 160(1)    | 1975A s. 122(1); 1975P arts. 2(3), 59(13); 1992CP Sch. 3 para. 10.  |
| (2)       | 1986 art. 79(1).  |
| (3)       | 1975A s. 122(2); 1975P art. 2(3); 1992CP Sch. 3 para. 10.   |
| (4)       | 1975A s. 123(1); 1975 art. 2(3); 1986 art. 79(2); 1992CP Sch. 3 para. 10.   |
| (5)       | 1975A s. 123(2)(pt.); 1975P art. 2(3); 1992CP Sch. 3 para. 10.  |

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(6)	1975A s. 123(3); 1975P art. 2(3); 1992CP Sch. 3 para. 10.
161(1), (2)	1975A ss. 124(1), 126; 1975P art. 2(3); 1986 art. 80(1); 1992CP Sch. 3 para. 10.
(3), (4)	1975A s. 124(2)(pt.); 1975P art. 2(3); 1986 art. 80(2); 1992CP Sch. 3 para. 10; M4.
(5)	1975P Sch. 3 para. 21.
(6)	1976 art. 76(2); Employment Protection (Consolidation) Act 1978 (c. 44) s. 137; Insolvency of Employer (Excluded Classes) Regulations (NI) 1983 (No. 282) regs. 2 – 4.
(7)	1976 art. 76(8); 1986 art. 80(3).
162	1975A s. 134; Social Security (Miscellaneous Provisions) Act 1977 (c. 5) s. 20(3); 1981 art. 7(1); 1986 arts. 18A(1), 66(2)(a); 1989 Sch. 6 para. 15; 1992CP Sch. 2 para. 32(4).
163	1975P art. 2(3); drafting.
164	1986 art. 55.
165(1)	1975P arts. 53D(5), 70(1); 1985 Sch. 1 para. 2, Sch. 5 para. 25; 1986 arts. 11(4) (h), 53(2), Sch. 5 Pt. II; 1992CP Sch. 2 para. 14(20)(a).
(2)	1975P art. 53D(6); 1985 Sch. 1 para. 2.
(3), (4)	1975P art. 70(2), (3); 1983 art. 3(3)(a); 1992CP Sch. 2 para. 14(20)(b).
(5), (6)	1975P art. 57(4), (5).
166	1975P art. 70ZC; 1992CP Sch. 2 para. 14(21).
167(1)	1975P art. 62(1); 1986 Sch. 9 para. 20.
(2)	1975P art. 62(2); 1986 Sch. 5 para. 8.
(3)	1975P art. 62(3).
168(1)	1975P art. 63(1).
(2)	1975P art. 63(2).
(3), (4)	1975P art. 63(3), (4).
(5), (6)	1975P art. 63(5).
169	1975P art. 63B; 1990 Sch. 4 para. 10.
170	1975P art. 70ZA; 1990 Sch. 4 para. 11.



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171	1975P art. 68; 1986 Sch. 9 para. 22.
172(1)	1986 art. 82(1)(a), (b); 1976 art. 43(1) (pt.); Redundancy Fund (Northern Ireland) Order 1991 (NI 2) Sch. 1.
(2)	1975P art. 73(1); 1976 art. 81(a); 1992CP Sch. 2 para. 14(24).
(3)	1975P art. 73(1); 1992CP Sch. 2 para. 14(24).
(4)	1986 art. 82(3).
(5)	1985 art. 24.
(6)	1986 art. 82(4).
(7)	1975P art. 73(2), Sch. 2 para. 6(3); 1976 art. 46(4); 1980 art. 4(11)(c); 1986 art. 82(6)(pt.); Redundancy Fund (Northern Ireland) Order 1991 (NI 2) Sch. 1.
173	1985 art. 7(1); Statutory Sick Pay (Northern Ireland) Order 1991 (NI 9) art. 5(1); 1992CP Sch. 2 para. 31(2), (3).
174(1), (2)	1975P art. 45(2A); 1984 Sch. 5 para. 5; 1986 Sch. 9 para. 13; 1989 Sch. 6 para. 5(1), Sch. 7 para. 18.
(3)	1975P art. 45(2B); 1989 Sch. 6 para. 5(2).
(4)	1975P art. 45(2C); 1989 Sch. 6 para. 5(2).
175(1)	1975P Sch. 3 para. 4(1) – (3); 1986 Sch. 9 para. 25.
(2)	1975P Sch. 3 para. 4(4).
176(1)	1975A Sch. 17; 1975P arts. 2(2), 33(8), 58A(9), 59(1), 68A(3); Industrial Training (NI) Order 1984 (NI 9) Sch. 3 para. 2; 1985 Sch. 2, Sch. 3 para. 2; 1986 arts. 2(2), 3(8), Sch. 2 para. 2, Sch. 9 para. 2; 1990 art. 13(1); SR 1987 reg. 3(7); Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (NI) 1990 (No. 203) reg. 9(3).
(2)	Social Security Act 1973 (c. 38) s. 51(5); 1975P art. 2(4).
(3)	1975P art. 2(4).
(4)	1975P art. 2(5).

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(5)	1975P art. 2(4).
(6)	1975A s. 157(4); 1975P art. 2(3); 1986 art. 2(4); 1992CP Sch. 3 para. 10.
(7), (8)	Drafting.
177(1)	1975A s. 155(1); 1975P arts. 2(3), 69F(2)(pt.), 69I(1)(pt.), 71(3); 1986 art. 81(1); 1990 Sch. 3; 1992CP Sch. 3 para.10.
(2), (3)	1975A s. 155(2); 1975P art. 71B(1); 1986 art. 81(1); 1992CP Sch. 2 para. 14(23), Sch. 3 para. 10.
(4), (5)	1975A s. 155(3); 1975P art. 71B(2); Employment Protection (Consolidation) Act 1978 (c. 44) s. 154(3); 1986 art. 81(1); 1992CP Sch. 2 para. 14(23), Sch. 3 para. 10.
(6)	1975P arts. 71B(4); 1986 art. 81(7); 1989 art. 30(6); 1990 art. 21(3).
(7)	1975A s. 155(8); 1975P art. 2(3); 1992CP Sch. 3 para. 10.
(8)	1975A s. 155(4A); Social Security (Consequential Provisions) Act 1992 (c. 6) Sch. 2 para. 12; 1975P art. 2(3); 1992CP Sch. 3 para. 10.
178(1)	1975A s. 155(3A); 1975P arts. 2(3), 71B(3); 1986 arts. 63(1), 81(1); 1992CP Sch. 2 para. 14(23), Sch. 3 para. 10.
(2)	1975P art. 71(4).
(3)	1975P arts. 46ZA(13), 68B(3)(b), Sch. 1A para. 14(2), Sch. 4A para. 3(7); 1985 Sch. 1 para. 3; 1986 art. 5(14), Sch. 1 para. 7(5), Sch. 9 para. 24(d)(iii); 1990 art. 13(1), Sch. 2, Sch. 4 para. 2.
179(1)	1980A s. 9(3).
(2) – (5)	1975P art. 71A; 1992CP Sch. 2 para. 14(23); M3.
(6)	1980A s. 10(9).
180(1)	1975P art. 67(1)(pt.); Friendly Societies Act 1992 (c. 40) Sch. 21 para. 22.
(2)	1975P Sch. 2 para. 8(2); 1977 art. 18(18).
181(1) – (3)	1975A s. 156(1), (2); 1975P arts. 2(3), 71(1); 1976 art. 76(11); 1986 art. 81(3);

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	1992CP Sch. 2 paras. 14(24), 32(10), Sch. 3 para. 10.
(4)	1975A s. 156(4); 1975P arts. 2(3), 71(3); 1986 art. 81(4); 1992CP Sch. 2 paras. 14(22), 32(10), Sch. 3 para. 10.
(5)	1990 Sch. 6 para. 6(12)(pt.).
(6)	1990 Sch. 6 para. 6(13).
(7)	1975A s. 155A; 1975P art. 2(3); Social Security (Consequential Provisions) Act 1992 (c. 6) Sch. 2 para. 13; 1992CP Sch. 3 para. 10.
(8)	1990 Sch. 6 para. 6(14).
(9)	1990 Sch. 6 para. 6(15).
(10)	1990 Sch. 6 para. 6(12)(pt.).
182 – 186	Drafting.
Sch. 1	
para. 1.	1975P Sch. 2 para. 1.
para. 2	1975P Sch. 2 para. 2.
para. 3	1975P Sch. 2 para. 3.
para. 4	1975P Sch. 2 para. 5.
para. 5	1975P Sch. 2 para. 6; 1980 art. 4(11); 1992CP Sch. 2 para. 14(26); SR 1987 Sch. 5.
para. 6	1975P Sch. 2 para. 7.
para. 7	1975P Sch. 2 para. 8(1), (3) – (5); 1977 art. 18(18).
para. 8	1975P Sch. 2 para. 9.
para. 9	SR 1987 Sch. 5.
Sch. 2	
para. 1(1)	1975P Sch. 1A para. 2(1) – (3)(pt.); 1985 Sch. 1 para. 3; 1986 art. 11(4)(i); 1990 Sch. 4 para. 4(1); Social Security (1990 Order) (Commencement No. 2) Order (NI) 1990 (No. 351 (C. 14)) art. 2(f).
(2) – (4)	1975P Sch. 1A para. 2(3), (4), (5); 1985 Sch. 1 para. 3; 1990 Sch. 4 para. 4(2).
para. 2(1)	1975P art. 53A(1), (2)(pt.); 1985 Sch. 1 para. 2.
(2)	1975P art. 53A(2)(pt.); 1985 Sch. 1 para. 2; Social Security (1985 Order)

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	(Commencement No. 2) Order (NI) 1985 (No. 247 (C. 8)) Sch.
(3)	1975P Sch. 1A para. 2(2)(pt.); 1985 Sch. 1 para.3.
para. 3(1)	1975P Sch. 1A para. 3(3), (5); 1985 Sch. 1 para. 3.
(2), (3)	1975P Sch. 1A para. 3(5); 1985 Sch. 1 para. 3; 1990 Sch. 4 para. 4(2).
(4)	1975P Sch. 1A para. 3(5A); 1985 Sch. 1 para. 3; 1990 Sch. 4 para. 4(3).
(5)	1975P Sch. 1A para. 3(6); 1985 Sch. 1 para. 3.
para. 4	1975P Sch. 1A para. 4(3)(a); 1985 Sch. 1 para. 3.
para. 5(1)	1975P Sch. 1A para. 5(3); 1985 Sch. 1 para. 3.
(2)	1975P Sch. 1A para. 5(4); 1985 Sch. 1 para. 3.
(3)	1975P Sch. 1A para. 5(4); 1985 Sch. 1 para. 3; SR 1987 Sch. 4 para. 3(b).
Sch. 3	
para. 1	1975P Sch. 4 para. 1; 1989I Sch. 9 para. 86(a).
para. 2	1975P Sch. 4 para. 2(1), (1A), (2)(pt.), (3), (4); 1985 Sch. 5 para. 28; 1986 Sch. 2 para. 12; 1989I Sch. 9 para. 86(b), (c); Social Security (Class 1 Contributions – Contracted-out Percentages) Order (NI) 1992 (No. 142) art. 3.
para. 3	1975P Sch. 4 para. 3; 1989I Sch. 9 para. 86(d).
para. 4	1975P Sch. 3 para. 4; 1989I Sch. 9 para. 86(e).
Sch. 4	Repeals.
Sch. 5, paras. 1 – 6	Drafting.
para. 7	1975P arts. 34(7), 37(8A); 1984 Sch. 4 para. 13; 1985 Sch. 3 para. 8.
para. 8	1975P art. 37(7); 1985 Sch. 5 para. 2(2).
para. 9	1986 art. 10.
para. 10(1)	1975P art. 39A(8); 1986 art. 11(7).

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(2)	1975P art. 39A(3), (11), (12); 1986 art. 11(7).
para. 11	1975P art. 37(2ZA); 1990 Sch. 4 para. 6(3).
para. 12	1989 Sch. 6 paras. 16(3), 17(4); 1990 Sch. 4 para. 14.
para. 13	1975P art. 53C(1)(c); 1985 Sch. 1 para. 2; 1986 Sch. 9 para. 17(1), (3).
para. 14	1975P arts. 45(1A), 48(2A); 1985 Sch. 5 paras. 18, 20.
para. 15	1975P Sch. 3 para. 6(6); 1990 Sch. 4 para. 12(2).
para. 16	1990 Sch. 4 para. 7(10).
para. 17	1986 art. 18; Judicial Pensions and Retirement Act 1993 (c. 8) Sch. 8 para. 19(2).
paras. 18 – 20	Drafting.
Sch. 6, para. 1	1989 Sch. 5 para. 13.
para. 2	Drafting.
para. 3	1989 Sch. 5 para. 11.
Sch. 7	Consequential amendments – drafting.
Sch. 8	Drafting.

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