



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

Financial provisions

172 General financial arrangements.

- (1) There shall be paid out of the National Insurance Fund—
- [^{F1}(za) payments by the [^{F2}Inland Revenue] under section [^{F3}(section 37(1D) or section 38A(2C) or (3)];]
 - (a) minimum contributions paid by the [^{F4}Inland Revenue] under section 39;
 - (b) payments by [^{F5}the Department] under section 120.
- (2) Subject to subsection (3), there shall be paid out of the National Insurance Fund into the Consolidated Fund—
- (a) sums equal to the amount of any expenses incurred by the Department (or by persons acting on its behalf) in exercising its functions under Chapter II of Part VII and section 153;
 - (b) such sums as the Department may estimate to be the amount of the administrative expenses of the Department or any government department in carrying into effect the remaining provisions of this Act, other than—
 - (i) Chapter I of Part IV and Part VIII so far as it applies for the purposes of that Chapter, sections ^{F6}. . . 149(2), 154(1) to (5), 158, 159 ^{F7}. . . and 171;
 - (ii) sections 3, 5, 22 to 30, 34 and 46 (so far as they relate to personal pension schemes), section 44 (so far as it relates to minimum contributions), section 46 (so far as it relates to personal pension schemes), section 50, ^{F8}. . . section 107 (and Part VIII and section 149

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so far as they have effect for the purposes of section 107), sections 113, 150 and 151 and section 155 (so far as it relates to protected rights payments) and sections 156 and 162.

- (3) The sums payable under subsection (2)(b)—
- (a) shall be estimated in accordance with any directions given by the Department of Finance and Personnel and (except in the case of functions relating to minimum contributions) shall exclude such categories of expenses as that Department may direct, or any enactment may require, to be so excluded; and
 - (b) shall be payable at such times and in such manner as the Department of Finance and Personnel may direct.
- [^{F9}(3A) There shall be paid out of the National Insurance Fund into the Consolidated Fund of the United Kingdom—
- (a) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III; and
 - (b) such sums as the Secretary of State may estimate to be to the amount of his administrative expenses in exercising his functions under this Act.]
- (4) Subject to subsection (5), there shall be paid into the Consolidated Fund any sum recovered by the Department under the provisions within subsection (2)(b)(ii).
- (5) So far as any such sum relates to a payment out of the National Insurance Fund, it shall be paid into that Fund.
- (6) There shall be paid into the Consolidated Fund of the United Kingdom—
- [^{F10}(a) subject to subsection (5), so far as it relates to payments out of money provided by Parliament, any sum recovered by the Inland Revenue under the provisions within subsection (2)(b)(ii); and
 - ^{F11}(b)]
- (7) There shall also be paid into the National Insurance Fund—
- (a) sums recovered under section [^{F12}section 37(1E), 38A(2D) or (5) or] 39(5) or (6);
 - ^{F13}(b) ...
 - (c) any sum recovered by the Department in exercising any right or pursuing any remedy which is the Department's by virtue of section 123; and
 - (d) any sums received by [^{F14}the Inland Revenue] by way of such payments as are mentioned in paragraph 5(4) of Schedule 1.
- [^{F15}(8) Subject to the foregoing provisions of this section, all expenses incurred by the Secretary of State or the Inland Revenue shall be paid out of money provided by Parliament, except so far as they may be required by any enactment to be paid or borne in any other way.]

Textual Amendments

- F1** S. 172(1)(za) inserted (25.2.1999) by 1999 c. 2, **ss. 20(2)(a), 28(2)(d)**
- F2** Words in s. 172(1)(za) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b)(3), 3(1), 19, **Sch. 1 para. 74(2)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F3** Words in s. 172(1)(za) substituted (22.12.1999 for certain purposes and otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 8(2)**; S.I. 1999/3420, **art. 2**

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- F4** Words in s. 172(1)(a) 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. 74(2)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F5** Words in s. 172(1)(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. 74(2)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F6** Words in s. 172(2)(b)(i) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 12, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F7** Words in s. 172(2)(b)(i) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 65(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F8** Words in s. 172(2)(b)(ii) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 65(a)(ii), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F9** S. 172(3A) inserted (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. 74(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F10** S. 172(6)(a)(b) inserted (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. 74(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F11** S. 172(6)(b) 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
- F12** Words in s. 172(7)(a) substituted (22.12.1999 for certain purposes and otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 8(3)**; S.I. 1999/3420, **art. 2**
- F13** S. 172(7)(b) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 65(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F14** Words in s. 172(7)(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. 74(5)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F15** S. 172(8) inserted (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. 74(6)**; S.R. 1999/149, art. 2(c), **Sch. 2**

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