



# Pension Schemes (Northern Ireland) Act 1993

## 1993 CHAPTER 49

### PART XII

#### SUPPLEMENTARY PROVISIONS

##### *Interpretation*

#### **176 General interpretation.**

(1) In this Act—

“accrued rights premium” has the meaning given in section 51(6)(a);

“age”, in relation to any person, shall be construed so that—

- (a) he is over or under a particular age if he has or, as the case may be, has not attained that age;
- (b) he is between two particular ages if he has attained the first but not the second;

“appropriate scheme certificate” and references to an appropriate scheme shall be construed in accordance with section 3;

“the Assembly” means the Northern Ireland Assembly;

“the Board” means the Occupational Pensions Board;

“Category A retirement pension” and “Category B retirement pension” mean the retirement pensions of those descriptions payable under Part II of the <sup>M1</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“contract of service” has the same meaning as in section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“contracted-out employment” shall be construed in accordance with section 4;

“contracted-out protected rights premium” has the meaning given in section 51(6)(c);

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“contracting-out certificate” and references to a contracted-out scheme and to contracting-out shall be construed in accordance with section 3;

“contributions equivalent premium” has the meaning given in section 51(6) (e);

“the Department” means the Department of Health and Social Services for Northern Ireland;

“the Department of Finance and Personnel” means the Department of Finance and Personnel in Northern Ireland;

“earner” and “earnings” shall be construed in accordance with sections 3, 4 and 112 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“earnings factors” shall be construed in accordance with sections 22 and 23 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“employed earner” has the same meaning as in section 2 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“employee” means a person gainfully employed in Northern Ireland either under a contract of service or in an office (including an elective office) with emoluments chargeable to income tax under Schedule E;

“employer” means—

- (a) in the case of an employed earner employed under a contract of service, his employer;
- (b) in the case of an employed earner employed in an office with emoluments—
  - (i) such person as may be prescribed in relation to that office; or
  - (ii) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of the office;

“employment” includes any trade, business, profession, office or vocation and “employed” shall be construed accordingly except in the expression “employed earner”;

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“government department” includes a department of the government of the United Kingdom;

“guaranteed minimum pension” has the meaning given in section 4(2);

“independent trade union” has the meaning given in Article 2(2) of the <sup>M2</sup>Industrial Relations (Northern Ireland) Order 1992;

“industrial tribunal” means a tribunal established or having effect as if established under [<sup>F2</sup>Article 3 of the Industrial Tribunals (Northern Ireland) Order 1996];

“the Inland Revenue” means the Commissioners of Inland Revenue;

“insurance company” has the meaning given in section 96(1) of the <sup>M3</sup>Insurance Companies Act 1982;

“limited revaluation premium” has the meaning given in section 51(6)(g);

“linked qualifying service” has the meaning given in section 174;

“long-term benefit” has the meaning given in section 20(2) of the <sup>M4</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“lower earnings limit” and “upper earnings limit” shall be construed in accordance with section 5 of the Social Security Contributions and Benefits

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(Northern Ireland) Act 1992 and “current”, in relation to those limits, means for the time being in force;

“minimum contributions” shall be construed in accordance with sections 39 to 41;

“minimum payment” has the meaning given in section 4(2);

“modifications” includes additions, omissions and amendments;

“money purchase benefits”, in relation to a member of a personal or occupational pension scheme or the widow or widower of a member of such a scheme, means benefits the rate or amount of which is calculated by reference to a payment or payments made by the member or by any other person in respect of the member and which are not average salary benefits;

“money purchase contracted-out scheme” has the meaning given in section 4(1)(a)(ii);

[<sup>F3</sup>“money purchase scheme” means a pension scheme under which all the benefits that may be provided are money purchase benefits;]

“National Insurance Fund” means the Northern Ireland National Insurance Fund;

“normal pension age” has the meaning given in section 175;

“occupational pension scheme” has the meaning given in section 1;

[<sup>F4</sup>“pensionable age”—

(a) so far as any provisions (other than sections 42 to 44) relate to guaranteed minimum pensions, means the age of 65 in the case of a man and the age of 60 in the case of a woman, and

(b) in any other case, has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;]

“pensionable service” has the meaning given in section 66(2);

“pensioner’s rights premium” has the meaning given in section 51(6)(b);

“personal pension protected rights premium” has the meaning given in section 51(6)(d);

“personal pension scheme” has the meaning given in section 1;

“prescribe” means prescribe by regulations;

“the prescribed equivalent” means the equivalent prescribed under sections 6(1) and 8(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“the preservation requirements” has the meaning given in section 65(2);

“primary Class 1 contributions” and “secondary Class 1 contributions” have the same meanings as in section 6 of the <sup>M5</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“protected rights” has the meaning given in section 6;

“public service pension scheme” has the meaning given in section 1;

“the register” has the meaning given in section 2;

“the Registrar” has the meaning given in section 2;

“regulations” means regulations made by the Department under this Act;

[<sup>F5</sup>“the Regulatory Authority” means the Occupational Pension Regulatory Authority;]

“resources”, in relation to an occupational pension scheme, means the funds out of which the benefits provided by the scheme are payable from time

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to time, including the proceeds of any policy of insurance taken out, or annuity contract entered into, for the purposes of the scheme;

“rights”, in relation to accrued rights (within the meaning of section 69, 132 or 174) or transfer credits, includes rights to benefit and also options to have benefits paid in a particular form or at a particular time;

“self-employed pension arrangement” means an approved personal pension scheme within the meaning of Chapter IV of Part XIV of the <sup>M6</sup>Income and Corporation Taxes Act 1988, being neither—

- (a) a contract or scheme approved under Chapter III of that Part, nor
- (b) a personal pension scheme within the meaning of this Act;

“short service benefit” has the meaning given in section 67(2);

“state scheme premium” means a state scheme premium under Chapter III of Part III or under any corresponding provision in force in Great Britain;

“tax-exemption” and “tax-approval” mean respectively exemption from tax and approval of the Inland Revenue, in either case under any such provision of the Income Tax Acts as may be prescribed;

“tax week” means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in a leap year, the last two days) being treated accordingly as a separate tax week;

“tax year” means the 12 months beginning with 6th April in any year;

“transfer credits” means rights allowed to an earner under the rules of an occupational pension scheme by reference to a transfer to that scheme of his accrued rights from another scheme (including any transfer credits allowed by that scheme);

“transfer premium” has the meaning given in section 51(6)(f);

“voluntary contributions requirements” has the meaning given in section 107(2);

“week” means a period of seven days beginning with Sunday;

“working life” has the meaning given in paragraph 5(8) of Schedule 3 to the <sup>M7</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992.

- (2) References to employers in the provisions of this Act (other than sections 119 to 123, 153, 156 and section 133 so far as it relates to the voluntary contributions requirements (“the excluded provisions”)) are to be treated, in relation to persons within the application of an occupational pension scheme and qualifying or prospectively qualifying for its benefits, as including references to persons who in relation to them and their employment are treated by regulations as being employers for the purposes of those provisions.
- (3) Subject to any such regulations, references to an employer in any of the provisions of this Act (other than the excluded provisions or section 2, Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections 132 to 134, 135(2) and (3), 136, 137, 138(1) to (4), 139, 149(2), 154(1) to (5), 158, 159, 167, 168 and 171) shall, in relation to an earner employed in an office with emoluments, be construed as references to—
  - (a) such person as may be prescribed in relation to that office; or
  - (b) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of that office.

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- (4) Regulations may for any purpose of any provision of this Act (other than the excluded provisions or section 2, 23, 24, 25, 27, 28, 39, 40, 107, 156, 160 or 161) prescribe the persons who are to be regarded as members or prospective members of an occupational pension scheme and as to the times at which and the circumstances in which a person is to be treated as becoming, or as ceasing to be, a member or prospective member.
- (5) In sections 161 and 162—
  - (a) references to the United Kingdom include references to the territorial waters of the United Kingdom; and
  - (b) references to Northern Ireland include references to the territorial waters of the United Kingdom adjacent to Northern Ireland.
- (6) Any reference in section 180 or 181 to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed after this Act and directed to be construed as one with it; but this subsection applies only so far as a contrary intention is not expressed in the enactment so passed, and shall be without prejudice to the generality of any such direction.
- (7) The <sup>M8</sup>Interpretation Act (Northern Ireland) 1954 shall apply to this Act—
  - (a) as it applies to a Measure of the Assembly;
  - (b) as if any reference in that Act to an enactment or an Act included a reference to this Act.
- (8) For the purposes of Part III of the <sup>M9</sup>Northern Ireland Constitution Act 1973 (validity of Measures of the Assembly, including Orders in Council under the <sup>M10</sup>Northern Ireland Act 1974), provisions of this Act which re-enact provisions of such an Order are to be treated as provisions of such an Order.

#### Textual Amendments

- F1** Definition of “equal access requirements” in s. 176(1) repealed (1.1.1996) by S.I. 1995/3213 (N.I. 22), arts. 119, 168, Sch. 1 para. 36(a)(i), **Sch. 5 Pt. I** (with art. 118(5)(6)); S.R. 1995/477, art. 2(b), **Sch. Pt. II**
- F2** Words in the definition of “industrial tribunal” in s. 176(1) substituted (24.9.1996) by S.I. 1996/1921 (N.I. 18), arts. 1(2), 26, **Sch. 1 para. 10**
- F3** Definition of “money purchase scheme” in s. 176(1) substituted (19.12.1995) by S.I. 1995/3213 (N.I. 22), art. 165, **Sch. 4 para. 13(a)**; S.R. 1995/477, art. 2(a), **Sch. Pt. I**
- F4** Definition of “pensionable age” in s. 176(1) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3)(a), 123, **Sch. 2 Pt. III para. 13**
- F5** Definition of “the Regulatory Authority” in s. 176(1) inserted (6.4.1996 for certain purposes otherwise *prosp.*) by S.I. 1995/3213 (N.I. 22), arts. 1(2), 119, **Sch. 1 para. 36(a)(ii)** (with art. 118(5)(6)); S.R. 1996/91, art. 2(d), **Sch. Pt. IV**

#### Marginal Citations

- M1** 1992 c. 7.  
**M2** S.I. 1992/807 (N.I. 5).  
**M3** 1982 c. 50.  
**M4** 1992 c. 7.  
**M5** 1992 c. 7.  
**M6** 1988 c. 1.  
**M7** 1992 c. 7.  
**M8** 1954 c. 33 (N.I.).

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**M9** 1973 c. 36.

**M10** 1974 c. 28.

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