



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART III

CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

CHAPTER I

CERTIFICATION

Preliminary

3 Issue of contracting-out and appropriate scheme certificates.

- (1) Regulations shall provide for the [^{F1}Inland Revenue] to issue certificates stating—
- (a) that the employment of an earner in employed earner's employment is contracted-out employment by reference to an occupational pension scheme; or
 - (b) that a personal pension scheme is an appropriate scheme;
- and in this Act a certificate under paragraph (a) is referred to as "a contracting-out certificate" and a certificate under paragraph (b) as "an appropriate scheme certificate".
- (2) The regulations shall provide for contracting-out certificates to be issued to employers and to specify—
- (a) the employments which are to be treated, either generally or in relation to any specified description of earners, as contracted-out employments; and
 - (b) the occupational pension schemes by reference to which those employments are to be so treated.

Status: Point in time view as at 24/03/1999. This version of this provision has been superseded.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 3 is up to date with all changes known to be in force on or before 15 July 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)

- [^{F2}(2A) The regulations may provide, in the case of contracting-out certificates issued before the principal appointed day, for their cancellation by virtue of the regulations—
- (a) at the end of a prescribed period beginning with (and including) that day, or
 - (b) if prescribed conditions are not satisfied at any time in that period.
- but for them to continue to have effect until so cancelled; and the regulations may provide that a certificate having effect on and after that day by virtue of this subsection is to have effect, in relation to any earner’s service on or after that day, as if issued on or after that day.
- (2B) In this Act “the principal appointed day” means the day designated by an order under Article 1 of the Pensions (Northern Ireland) Order 1995 as the principal appointed day for the purposes of Part IV of that Order.]
- (3) An occupational pension scheme is a contracted-out scheme in relation to an earner’s employment if it is for the time being specified in a contracting-out certificate in relation to that employment; and references in this Act to the contracting-out of a scheme are references to its inclusion in such a certificate.
 - (4) A personal pension scheme is an appropriate scheme if there is in force an appropriate scheme certificate issued ^{F3} . . . in accordance with this Chapter that it is such a scheme.
 - (5) An appropriate scheme certificate for the time being in force in relation to a scheme shall be conclusive that the scheme is an appropriate scheme.
 - (6) Regulations shall provide that any question whether a personal pension scheme is or at any time was an appropriate scheme shall be determined by the [^{F1}Inland Revenue].
 - (7) Except in prescribed circumstances, no contracting-out certificate or appropriate scheme certificate shall have effect from a date earlier than that on which the certificate is issued.

Textual Amendments

- F1** Words in s. 3(1)(6) 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. 36**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F2** S. 3(2A)(2B) inserted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 133(1)**; S.R. 1996/91, art. 2(d)(h), **Sch. Pt. IV**
- F3** Words in s. 3(4) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 15(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**

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