



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART III

^{F1}[^{F1}SCHEMES THAT WERE CONTRACTED-OUT ETC.]
AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS ...

CHAPTER I

^{F1}[^{F1}SCHEMES THAT WERE CONTRACTED-OUT: GUARANTEED
MINIMUM PENSIONS AND ALTERATION OF SCHEME RULES ETC.]

Preliminary

3 Issue of contracting-out ^{F1}... certificates.

^{F2}[^{F3}(1) Regulations shall provide for HMRC to issue certificates stating that the employment of an earner in employed earner's employment is contracted-out employment by reference to an occupational pension scheme.]

^{F3}(1A) In this Act such a certificate is referred to as “a contracting-out 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.

^{F4}(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

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 22 June 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) View outstanding changes

(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.

^{F5}(4)

^{F5}(5)

^{F5}(6)

(7) Except in prescribed circumstances, no contracting-out certificate ^{F6}... shall have effect from a date earlier than that on which the certificate is issued.

[^{F7}(8) References in this Act to a contracting-out certificate, a contracted-out scheme and to contracting-out in a context relating to a money purchase contracted-out scheme are to be construed in accordance with section 176A.]]

Textual Amendments

- F1** Words in s. 3 heading repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 2\(6\), Sch. 6 Pt. 6](#) (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F2** S. 3 repealed (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\), Sch. 13 para. 5](#) (with savings until 6.4.2019 by S.R. 2016/106, arts. 1(1)(2), 2(1)(2))
- F3** S. 3(1)(1A) substituted for s. 3(1) (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 2\(2\)](#) (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F4** 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](#)
- F5** S. 3(4)-(6) repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 2\(3\), Sch. 6 Pt. 6](#) (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F6** Words in s. 3(7) repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 2\(4\), Sch. 6 Pt. 6](#) (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2
- F7** S. 3(8) added (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 21\(1\), Sch. 4 para. 2\(5\)](#) (with Sch. 4 Pt. 3); S.R. 2012/115, art. 2

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 22 June 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.

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Changes and effects yet to be applied to :

- specified provision(s) amendment to savings in S.R. 2016/106 for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/162 art. 5](#)
- specified provision(s) savings for effects of 2015 c. 5 (N.I.), Sch. 13 by [S.R. 2016/106 art. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to modify conferred by [S.I. 2005/255 \(N.I.\) art. 281\(3\)\(a\)\(i\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 21A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 9](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\), ss. 85\(2\)\(b\), 118\(1\), Sch. 10 Pt. 3 \(with s. 73\)](#); [S.R. 2012/119, art. 2\(a\)\(c\)](#))
- s. 21A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to [legislation.gov.uk](#). This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 9 together with the inserted s. 21A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\), ss. 85\(2\)\(b\), 118\(1\), Sch. 10 Pt. 3 \(with s. 73\)](#); [S.R. 2012/119, art. 2\(a\)\(c\)](#))
- s. 23A inserted by [2008 c. 1 \(N.I.\) Sch. 4 para. 10](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\), ss. 85\(2\)\(b\), 118\(1\), Sch. 10 Pt. 3 \(with s. 73\)](#); [S.R. 2012/119, art. 2\(a\)\(c\)](#))
- s. 23A repealed by [2008 c. 13 \(N.I.\) s. 85\(2\)\(b\) Sch. 10 Pt. 3](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 10 together with the inserted s. 23A were repealed (6.4.2012) by [2008 c. 13 \(N.I.\), ss. 85\(2\)\(b\), 118\(1\), Sch. 10 Pt. 3 \(with s. 73\)](#); [S.R. 2012/119, art. 2\(a\)\(c\)](#))
- s. 42(1A)(1B) inserted by [2008 c. 13 \(N.I.\) s. 82\(2\)](#)
- s. 42(1A) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 7](#)
- s. 42A inserted by [2008 c. 13 \(N.I.\) s. 82\(3\)](#)
- s. 42A repealed by [2015 c. 5 \(N.I.\) Sch. 12 para. 79](#)
- s. 42A heading words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(b\)](#)
- s. 42A(1)(c) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 8\(a\)](#)
- s. 67(1A) inserted by [2016 c. 1 \(N.I.\) s. 39\(2\)\(b\)](#)
- s. 78A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 2](#)
- s. 79(1A)-(1AC) substituted for s. 79(1A) by [2016 c. 1 \(N.I.\) Sch. 1 para. 3](#)
- s. 80-80F substituted for s. 80 by [2016 c. 1 \(N.I.\) Sch. 1 para. 4](#)
- s. 81A inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 5](#)
- s. 82A82B inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 6](#)
- s. 90(2A)(a)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(a)(ix) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 90(2A)(b)(vi) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified

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- s. 90(2A)(b)(vii) inserted by [2015 c. 5 \(N.I.\) Sch. 18 para. 9\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 90 already substituted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), s. 89(1)(b)(3)(b), Sch. 4 para. 54 (with s. 87))
- s. 97AI(7)(a)(x) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(a\)](#)
- s. 97AI(7)(b)(viii) inserted by [2015 c. 5 \(N.I.\) Sch. 17 para. 19\(4\)\(b\)](#)
- s. 109(4)(4A) substituted for s. 109(4) by [2016 c. 1 \(N.I.\) s. 38\(5\)](#)
- s. 141(4)(5) added by [S.I. 2005/255 \(N.I.\) art. 251](#)
- s. 142(6A) inserted by [S.I. 2005/255 \(N.I.\) Sch. 10 para. 19\(b\)](#)
- s. 170A inserted by [2008 c. 13 \(N.I.\) Sch. 9 para. 1](#)
- s. 172(2)(b)(ii)-(ix) substituted for s. 172(2)(b)(ii) by [2008 c. 1 \(N.I.\) Sch. 4 para. 33](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 4 para. 33 repealed immediately before the "abolition date" (see [2008 c. 1 \(N.I.\)](#), s. 13) by S.R. 2012/124, art. 7(2))
- Sch. 2 para. A1 inserted by [2016 c. 1 \(N.I.\) Sch. 1 para. 8](#)
- Sch. 2 para. 3A omitted by [2016 c. 1 \(N.I.\) Sch. 1 para. 9](#)