



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART III **N.I.**

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

CHAPTER III **N.I.**

TERMINATION OF CONTRACTED-OUT OR APPROPRIATE SCHEME STATUS: STATE SCHEME PREMIUMS

State scheme premiums

51 Payment of state scheme premiums on termination of certified status. **N.I.**

^{F1}[^{F2}(1)

^{F3}(2) Where—

- (a) an earner is serving in employment which is contracted-out employment by reference to an occupational pension scheme ^{F4}...,
- (b) paragraph (a) ceases to apply, by reason of any of the following circumstances, before the earner attains the scheme's normal pension age or (if earlier) the end of the tax year preceding that in which the earner attains pensionable age, and
- (c) the earner has served for less than two years in the employment,

the prescribed person [^{F5}shall, if subsection (2B) applies, pay and otherwise] may elect to pay a premium under this subsection (referred to in this Act as a "contributions equivalent premium").

[In this section "prescribed" means prescribed by regulations made by the Secretary ^{F6}(2ZA) of State.]

Status: Point in time view as at 09/03/2018.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 51 is up to date with all changes known to be in force on or before 14 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)

- (2A) The circumstances referred to in subsection (2) are that—
- (a) the earner’s service in the employment ceases otherwise than on the earner’s death,
 - (b) the earner ceases to be a member of the scheme otherwise than on the earner’s death,
 - (c) the earner’s service in the employment ceases on the earner’s death and the earner dies leaving a widow or widower,
 - (d) the scheme is wound up,
 - (e) the scheme ceases to be a contracted-out occupational pension scheme;
- [^{F7} . . .]

[^{F8}(2B) Except in prescribed circumstances, this subsection applies in any case where the earner has no accrued right to any benefit under the scheme.

(2C) Where a contributions equivalent premium is required to be paid in respect of an earner by virtue of subsection (2), the prescribed person must notify the Inland Revenue of that fact within the prescribed period and in the prescribed manner.]

(3)

^{F1}(4)

^{F1}(5)

^{F1}(6)]

Textual Amendments

- F1** S. 51(1)(3)-(6) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 42, **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F2** Ss. 51-64 repealed (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 13 para. 37** (with savings until 6.4.2019 by S.R. 2016/106, arts. 1(1)(2), 2(7A) and with further savings in art. 2(6)(7)(7B)-(7F) (as amended by S.R. 2016/162, arts. 1, 5))
- F3** S. 51(2) substituted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (NI 22), art. 138(1); S.R. 1996/91, **art. 2(d)**, **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F4** Words in s. 51(2)(a) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 21(1), **Sch. 4 para. 26**, **Sch. 6 Pt. 6** (with Sch. 4 Pt. 3); S.R. 2012/115, **art. 2**
- F5** Words in s. 51(2) inserted (11.11.1999 for certain purposes and otherwise 6.4.2002) by 1999 c. 30, ss. 18, 89(5)(a), **Sch. 2 para. 7(2)(a)**; S.I. 2001/4049, **art. 2(3)**
- F6** S. 51(2ZA) 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. 63**; S.R. 1999/149, **art. 2(c)**, **Sch. 2**
- F7** Words in s. 51(2A) omitted (11.11.1999 for certain purposes and otherwise 6.4.2002) by virtue of 1999 c. 30, ss. 18, 89(5)(a), **Sch. 2 para. 7(2)(b)** and repealed (6.4.2002) by 1999 c. 30, s. 88, **Sch. 13 Pt. I**; S.I. 2001/4049, **art. 2(3)(b)(ii)**; S.I. 2001/4049, **art. 2(3)**
- F8** S. 51(2B)(2C) inserted (11.11.1999 for certain purposes and otherwise 6.4.2002) by 1999 c. 30, ss. 18, 89(5)(a), **Sch. 2 para. 7(2)(c)**; S.I. 2001/4049, **art. 2(3)**

Modifications etc. (not altering text)

- C1** S. 51 modified (28.3.1997) by S.R. 1997/192, **art. 4(2)** (with art. 9)
- C2** S. 51(2B) excluded (6.4.2002) by S.R. 1996/493, **reg. 51(1A)-(1C)** (as substituted by S.I. 2002/681, **reg. 7(2)**)
- C3** S. 51(2B) excluded (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)**, **38** (with **reg. 36(2)**)

Status: Point in time view as at 09/03/2018.

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C4 S. 51(2B) excluded (6.4.2016) by [The Occupational Pension Schemes \(Schemes that were Contracted-out\) Regulations 2015 \(S.I. 2015/1452\)](#), regs. 1(2)(a), **39**

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