



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 III

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

State scheme premiums

59 Further provisions concerning calculations relating to premiums.

^{F1}(1) The following amounts shall be certified by the [^{F2}Inland Revenue]—

- ^{F3}(a)
- ^{F4}(b) the sum of the amounts specified in section 54(4);
- (c)
- (d) the amount mentioned in section 57(2).

^{F5}(2)

(3) If the [^{F2}Inland Revenue]—

- ^{F6}(a)
- (b) [^{F7}are satisfied] that records of earnings relevant for determining the amount mentioned in [^{F8}section 54(4)] have not been maintained or retained or are otherwise unobtainable,

then the [^{F2}Inland Revenue] may for that purpose—

Changes to legislation: *Pension Schemes (Northern Ireland) Act 1993, Section 59 is up to date with all changes known to be in force on or before 08 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) View outstanding changes*

- (i) compute, in such manner as [^{F9}they think] fit, an amount which shall be regarded as the amount of those earnings; or
- (ii) take their amount to be such sum as [^{F10}they may] specify in the particular case,

^{F11}

^{F12}(4)

- (5) For the purposes of subsection (1) the [^{F2}Inland Revenue] may make such adjustments as [^{F9}they think] necessary for avoiding fractional amounts.]

Textual Amendments

- F1** Ss. 51-64 repealed (6.4.2016) by *Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 13 para. 37* (with savings until 6.4.2019 by *S.R. 2016/106, arts. 1(1)(2), 2(7A)*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*))
- F2** Words in s. 59(1)(3)(5) 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. 67(2)*; *S.R. 1999/149, art. 2(c), Sch. 2*
- F3** S. 59(1)(a) repealed (6.4.1997) by *S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(a)(i), Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)*
- F4** S. 59(1)(b) substituted (28.7.2000 with effect as mentioned in *Sch. 5 Pt. I para. 6(4)* of the amending Act) by *2000 c. 19, s. 56, Sch. 5 Pt. I para. 6(3)* (with s. 83(6))
- F5** S. 59(2) repealed (6.4.1997) by *S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(b), Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)*
- F6** S. 59(3)(a) repealed (6.4.1997) by *S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 49(c)(i), Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)*
- F7** Words in s. 59(3) 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. 67(3)*; *S.R. 1999/149, art. 2(c), Sch. 2*
- F8** Words in s. 59(3)(b) substituted (6.4.1997) by *S.I. 1995/3213 (N.I. 22), art. 147, Sch. 3 para. 49(c)(ii); S.R. 1997/192, art. 2(b)*
- F9** Words in s. 59(3)(5) 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. 67(3)(4)*; *S.R. 1999/149, art. 2(c), Sch. 2*
- F10** Words in s. 59(3) 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. 67(3)*; *S.R. 1999/149, art. 2(c), Sch. 2*
- F11** Words in s. 59(3) repealed (6.4.1997) by *S.I. 1995/3213 (N.I. 22), art. 147, Sch. 3 para. 49(c)(iii), Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)*
- F12** S. 59(4) repealed (6.4.1997) by *S.I. 1995/3213 (N.I. 22), art. 147, Sch. 3 para. 49(d), Sch. 5 Pt. III; S.R. 1997/192, art. 2(b)*

Modifications etc. (not altering text)

- C1** S. 59 modified (6.4.1997) by *S.R. 1997/192, art. 4(2)* (with art. 9)
- C2** S. 59(1)(d) 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), 41(4)*

Changes to legislation:

Pension Schemes (Northern Ireland) Act 1993, Section 59 is up to date with all changes known to be in force on or before 08 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.

[View outstanding changes](#)

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

- 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)(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](#)