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STATUTORY INSTRUMENTS

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**2015 No. 1677**

**The Occupational Pension Schemes (Schemes that  
were Contracted-out) (No.2) Regulations 2015**

**PART 8**

**PROVISION FOR NORTHERN IRELAND**

**Cases where payment of a contributions equivalent premium is not required: Northern Ireland**

**38.**—(1) Section 51(2B) of the 1993 (NI) Act (by virtue of which a contributions equivalent premium must be paid in any case where the earner has no accrued right to benefit under the scheme) does not apply if any of the following paragraphs of this regulation apply.

(2) This paragraph applies where—

- (a) the earner's service in the employment ceased on the earner's death; and
- (b) the earner left a surviving spouse or civil partner who is not entitled to any of the following benefits—
  - (i) a widowed mother's allowance under section 37 of the Contributions and Benefits (NI) Act;
  - (ii) a widow's pension under section 38 of that Act;
  - (iii) a widowed parent's allowance under section 39A of that Act;
  - (iv) a bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015.

(3) This paragraph applies where the earner is a woman who has made, or is treated as having made, an election under regulations made under section 19(4) of the Contributions and Benefits (NI) Act, which has not been revoked, that her liability in respect of primary Class 1 contributions is to be at a reduced rate.

(4) This paragraph applies where, on termination of an earner's pensionable service, the earner elects to acquire a right to a cash transfer sum in accordance with section 97AB(1)(a) of the 1993 (NI) Act (right to cash transfer sum and contribution refund).

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, Section 38.