
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 493

The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996

Part I

Preliminary

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996 and shall come into operation on 6th April 1997.

(2) In these Regulations—

“the Act” means the Pension Schemes (Northern Ireland) Act 1993⁽¹⁾;

“the actuary” means the actuary appointed for the scheme in pursuance of Article 47(1) of the Order or the actuary otherwise authorised by virtue of these Regulations to provide certification in accordance with section 8A(6) of the Act⁽²⁾;

“the Administration Act” means the Social Security Administration (Northern Ireland) Act 1992⁽³⁾;

“administrator”, in relation to an occupational pension scheme, means the person resident in the United Kingdom having responsibility for the management of the scheme or, in the case of an overseas scheme, means the person resident in the United Kingdom appointed in accordance with section 590(2)(c) of the Taxes Act;

“age-related payment” means a payment made by the Department in accordance with section 38A(3) of the Act⁽⁴⁾;

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁵⁾;

“earnings period” has the same meaning as in the Social Security (Contributions) Regulations (Northern Ireland) 1979⁽⁶⁾;

“emoluments” means so much of a person’s remuneration or profit derived from employed earner’s employment as constitutes earnings for the purposes of the Contributions and Benefits Act;

“employer” includes a person who, under paragraphs (3) or (4) or regulations 12 to 14, is treated as an employer;

(1) 1993 c. 49

(2) Section 8A was inserted by Article 133(5) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

(3) 1992 c. 8

(4) Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995

(5) 1992 c. 7

(6) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1983 No. 8 and S.R. 1987 No. 143

“income tax month” means a period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

“independent trade union” means an independent trade union recognised to any extent for the purpose of collective bargaining;

“insured scheme” means a scheme in which the benefits are secured by one or more policies of insurance or annuity contracts and which is managed by an insurance company which issued the policy or contract;

“minimum funding requirement” shall be construed in accordance with Article 56 of the Order;

“the Occupational Pensions Board” means the Occupational Pensions Board established under section 66 of the Social Security Act 1973(7) and dissolved under section 150 of the Pensions Act 1995(8);

“the Order” means the Pensions (Northern Ireland) Order 1995;

“overseas scheme” means an occupational pension scheme which is—

- (a) established under irrevocable trust or by such other means as the Department may approve, and
- (b) administered wholly or primarily, outside the United Kingdom;

“principal appointed day” has the same meaning as in section 3(2B) of the Act(9);

“scheme” means an occupational pension scheme;

“section 5(2B) rights” are rights (other than rights attributable to voluntary contributions within the meaning of section 107 of the Act) which are attributable to an earner’s service on or after the principal appointed day in employment which is contracted out in accordance with section 5(2B) of the Act(10);

“the Taxes Act” means the Income and Corporation Taxes Act 1988(11);

“trustees”, in relation to a scheme which is not set up or established under a trust, means the managers or administrators of the scheme.

(3) For the purposes of these Regulations, any person, government department or public authority who, under Part I of the Contributions and Benefits Act or regulations made thereunder, is, or is to be treated as, the secondary Class 1 contributor shall be treated as the employer of the earner in respect of whom the Class 1 contributions are payable.

(4) For the purposes of the Regulations and without prejudice to paragraph (3), there shall be treated as the employer of a self-employed earner to whom a scheme applies any person (other than that self-employed earner), government department or public authority who makes or is liable to make payments towards the resources of the scheme in respect of that self-employed earner (either under actual or contingent legal obligation or in the exercise of power conferred, or duty imposed, on a Minister of the Crown, government department or any other person, being a power or duty which extends to the disbursement or allocation of public money).

(5) For the purposes of these Regulations, a person is to be regarded as a member of a scheme during a period when his service in relevant employment is such that at the time when it is given it either—

(7) 1973 c. 38; section 66 was repealed by Part I of Schedule 5 to the Pension Schemes Act 1993 (c. 48), but the Occupational Pensions Board continued by virtue of section 2 of that Act

(8) 1995 c. 26

(9) Section 3(2B) was inserted by Article 133(1) of the Pensions (Northern Ireland) Order 1995

(10) Section 5(2B) was substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995

(11) 1988 c. 1

- (a) qualifies him for benefits (in the form of a pension or otherwise, payable on the termination of his service or on his retirement or his death) under the scheme which in the opinion of the Department are referable to that period, or
- (b) is certain so to qualify him subsequently if it continues for a sufficiently long time and the rules of the scheme and the terms of his contract of service remain unaltered during that time.

(6) Any document required or authorised to be sent to any person shall be deemed to have been sent if it was sent by post to that person's usual or last known address or (in the case only of a document required or authorised to be sent to an employer) to the address of the principal place at which any employment to which the document relates is last known to have been carried on.

(7) Subject to paragraph (8), the Interpretation Act (Northern Ireland) 1954⁽¹²⁾ shall apply to these Regulations as it applies to a Measure of the Assembly.

(8) For the purposes of these Regulations and notwithstanding section 39(2) of the Interpretation Act (Northern Ireland) 1954, where a period of time is expressed to begin on, or to be reckoned from, a particular day, that day shall be included in the period.

⁽¹²⁾ 1954 c. 33 (N.I.)