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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 139**

**The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997**

**Circumstances in which minimum contributions are not to be paid**

12.—(1) Minimum contributions shall not be paid in respect of an earner for the tax year or any part of the tax year in which that earner—

- (a) reaches pensionable age; or
- (b) dies and in which he would have reached pensionable age.

(2) Where effect has been given to the earner's protected rights under section 24(1) (ways of giving effect to protected rights), minimum contributions shall not, except as provided by paragraphs (3) to (9), be paid in respect of the period during which the scheme was the earner's chosen scheme.

(3) Where effect has been given to the earner's protected rights by the making of a transfer payment to another appropriate scheme which has become the earner's chosen scheme or a money purchase contracted-out scheme, the minimum contributions shall be paid to the trustees or managers of that scheme.

(4) Where effect has been given to the earner's protected rights by the making of a transfer payment to a salary related contracted-out scheme or an overseas scheme and the Department becomes aware, as a consequence of evidence in respect of the earner's age being brought to the Department's attention, that an additional amount of minimum contributions would have been payable had the Department been aware of that evidence, that additional amount of minimum contributions shall be paid to the trustees or managers of that scheme.

(5) Where effect has been given to the earner's protected rights by the purchase of an annuity or by the provision by the scheme of a pension, and the amount of the minimum contributions in question is at least 10 times as great as the lower earnings limit for the tax year in which the Department becomes aware that minimum contributions are payable or would be payable, but for paragraph (2), those minimum contributions shall be paid (in the case of an annuity) to the insurance company from which the annuity has been purchased or (in the case of a pension) to the trustees or managers of the scheme.

(6) Where effect has been given to the earner's protected rights by the purchase of an annuity or by the provision by the scheme of a pension and—

- (a) the circumstances in paragraph (5) do not exist; and
- (b) minimum contributions are payable for the tax year or part of the tax year in which the earner died,

those minimum contributions shall be paid to the earner's widow or widower, or if the earner died unmarried, they may at the Department's discretion be paid to any person.

(7) Where effect has been given to the earner's protected rights by the purchase of an annuity or by provision by the scheme of a pension and—

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(1) Section 24 is amended by Articles 139 and 143(2) of, and paragraph 27 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995

- (a) the circumstances in paragraph (5) do not exist; and
  - (b) the Department becomes aware, as a consequence of evidence in respect of the earner's age being brought to the Department's attention, that an additional amount of minimum contributions would have been payable had the Department been aware of that evidence, that additional amount of minimum contributions shall be payable for any tax year before, or part of a tax year before, effect has been given to protected rights to the earner or the earner's widow or widower, or if the earner died unmarried, that amount may at the Department's discretion be paid to any person.
- (8) Where effect has been given to the earner's protected rights by the provision of a lump sum, minimum contributions shall be payable to the earner or the earner's widow or widower, or if the earner died unmarried, they may at the Department's discretion be paid to any person.
- (9) Where effect has been given to the earner's protected rights by the making of payments under an interim arrangement, minimum contributions shall continue to be payable to the trustees or managers of the earner's chosen scheme.