



Pension Schemes (Northern Ireland) Act 1993

1993 CHAPTER 49

PART XI

GENERAL AND MISCELLANEOUS PROVISIONS

Information about schemes

[^{F1}151 Requirement to give information to the Department, Secretary of State or Inland Revenue for the purposes of certain provisions.

- (1) Regulations may require the furnishing by prescribed persons to the Department, the Secretary of State or the Inland Revenue of such information as it or he requires or they require for the purposes of Part III, section 107 (and Part VIII and section 149 so far as they have effect for the purposes of section 107) [^{F2}and section 113].
- (2) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.]

Textual Amendments

- F1** S. 151 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. 70](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#)
- F2** Words in s. 151 substituted (6.4.2012) by [The Pensions \(2008 No. 2 Act\) \(Abolition of Protected Rights\) \(Consequential Provisions\) Order \(Northern Ireland\) 2012](#) (S.R. 2012/124), arts. 1(b), [4\(16\)](#)

[^{F3}152 Information for purposes of contracting-out

- (1) The Department or the Inland Revenue may give to the trustees or managers of an occupational pension scheme [^{F4}or a personal pension scheme which was an appropriate scheme before the abolition date] such information as appears to the

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Department or Inland Revenue appropriate to give to them for the purpose of enabling them to comply with their obligations under Part III.

- (2) The Department or Inland Revenue may also give to such persons as may be prescribed any information that they could give under subsection (1) to trustees or managers of a scheme.]

Textual Amendments

- F3** S. 152 substituted (1.1.2001) by 2000 c. 4 (N.I.), s. 52, **Sch. 5 Pt. I para. 6** (with s. 66(6)); S.R. 2000/374, art. 2(a), **Sch. Pt. II**
- F4** Words in s. 152(1) substituted (6.4.2012) by **The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124)**, arts. 1(b), **4(17)**

153 Power of Department to obtain information in connection with applications under s. 120.

- (1) Where an application is made to the Department under section 120 in respect of contributions to an occupational pension scheme or personal pension scheme falling to be made, by an employer the Department may require—
- (a) the employer to provide it with such information as the Department may reasonably require for the purpose of determining whether the application is well founded; and
 - (b) any person having the custody or control of any relevant records or other documents to produce for examination on behalf of the Department any such document in that person's custody or under his control which is of such a description as the Department may require.
- (2) Any such requirement shall be made by notice in writing given to the person on whom the requirement is imposed and may be varied or revoked by a subsequent notice so given.
- (3) If a person refuses or wilfully neglects to furnish any information or produce any document which he has been required to furnish or produce by a notice under this section he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (4) If a person, in purporting to comply with a requirement of a notice under this section, knowingly or recklessly makes any false statement, he shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (5) This section shall be construed as if it were in Chapter II of Part VII.

154 Disclosure of information between government departments, etc.

- (1) No obligation as to secrecy imposed by statute or otherwise on [^{F5} Revenue and Customs officials] shall prevent information obtained or held in connection with the assessment or collection of income tax from being disclosed—
- (a) to the Department,
 - (b) to the Secretary of State, or

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- (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act (except Chapter II of Part VII and sections 153 and 157) or of any corresponding legislation in Great Britain.
- [^{F6}(1A) No obligation as to secrecy imposed by statute or otherwise on [^{F5} Revenue and Customs officials] shall prevent information obtained or held for the purposes of Part III of this Act from being disclosed—
- (a) to the Department,
 - (b) to the Secretary of State,
 - (c) to an officer of either of them authorised to receive such information, in connection with the operation of this Act or of any corresponding Great Britain legislation.]
- (2)
- ^{F7}(3)
- (4) In relation to persons who are carrying on or have carried on [^{F8} wholly or partly in the United Kingdom] a trade, profession or vocation income from which is chargeable to tax under [^{F9} Part 2 of the Income Tax (Trading and Other Income) Act 2005 or] Case I or II of Schedule D, disclosure under subsection (1) relating to that trade, profession or vocation shall be limited to information about the commencement or cessation of, and employed earners engaged in, that trade profession or vocation, but sufficient information may also be given to identify the persons concerned.
- (5) [^{F10}Subsections (1) and (1A)] [^{F11}extend] only to disclosure by or under the authority of [^{F12} the Commissioners for Her Majesty’s Revenue and Customs].
- (6) ^{F13} ..., Information which is the subject of disclosure to any person by virtue of subsection (1) [^{F14}or (1A)], ^{F15} . . . shall not be further disclosed to any other person, except where the further disclosure is made—
- (a) to a person to whom disclosure could by virtue of this section have been made by or under the authority of [^{F16} the Commissioners for Her Majesty’s Revenue and Customs] ; or
 - (b) for the purposes of any civil or criminal proceedings in connection with the operation of this Act (except Chapter II of Part VII and sections 153 and 157); or
 - (c) for the purposes of [^{F17}Chapter II of Part II of the Social Security (Northern Ireland) Order 1998] or any corresponding provisions of legislation in Great Britain; [^{F18}or
 - (ca) for the purposes of Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 or any corresponding Great Britain legislation.] . . .
- ^{F19}(d)
- ^{F20}(7)
- ^{F21}(8)
- [^{F22}(9) In this section “Revenue and Customs officials” has the meaning given by section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).]

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Textual Amendments

- F5** Words in s. 154 substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 52(a)**; S.I. 2005/1126, art. 2(2)(h)
- F6** S. 154(1A) inserted (1.4.1999) by S.I. 1999/671, art. 6, **Sch. 5 para. 7(2)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F7** S. 154(2)(3) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 56(a), **Sch. 5 Pt. III**; S.R. 1997/192, art. 2(b)
- F8** Words in s. 154(4) inserted (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 470(a)** (with Sch. 2)
- F9** Words in s. 154(4) inserted (with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 470(b)** (with Sch. 2)
- F10** Words in s. 154(5) substituted (1.4.1999) by S.I. 1999/671, art. 6, **Sch. 5 para. 7(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F11** Word in s. 154(5) inserted (*retrospective* to 1.4.1999) by 1999 c. 30, s. 81, **Sch. 11 para. 25(1)(2)**
- F12** Words in s. 154(5) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 52(b)**; S.I. 2005/1126, art. 2(2)(h)
- F13** Words in s. 154(6) repealed (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2006/95, art. 2(c), Sch. Pt. 3
- F14** Words in s. 154(6) inserted (1.4.1999) by S.I. 1999/671, art. 6, **Sch. 5 para. 7(4)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F15** Words in s. 154(6) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 56(c), **Sch. 5 Pt. III**; S.R. 1997/192, art. 2(b)
- F16** Words in s. 154(6)(a) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 52(b)**; S.I. 2005/1126, art. 2(2)(h)
- F17** Words in s. 154(6)(c) substituted (5.7.1999 and 29.11.1999 for specified purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 97**; S.R. 1999/310, art. 2(b), **Sch. 1**; S.R. 1999/472, art. 2(1)(a), **Sch. 1** (subject to art. 2(2) of the said S.R. 1999/472)
- F18** S. 154(6)(ca) and the preceding word “or” inserted (1.4.1999) by S.I. 1999/671, art. 6, **Sch. 5 para. 7(4)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F19** S. 154(6)(d) and the preceding “or” repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 56(c), **Sch. 5 Pt. III**; S.R. 1997/192, art. 2(b)
- F20** S. 154(7) repealed (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2006/95, art. 2(c), Sch. Pt. 3
- F21** S. 154(8) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 56(e), **Sch. 5 Pt. III**; S.R. 1997/192, art. 2(b)
- F22** S. 154(9) added (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 52(c)**; S.I. 2005/1126, art. 2(2)(h)

[^{F23}154A] Other disclosures by the Department.

- (1) The Department may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on the Department or on persons employed in it, disclose [^{F24}any regulated information] to any person specified in the first column of the following Table if it considers that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.

TABLE

Persons	Functions
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Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: Information about schemes is up to date with all changes known to be in force on or before 11 April 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

F25	F25
...	...
The Bank of England.	[^{F26} Any of its functions [^{F27} , apart from its functions as the Prudential Regulation Authority].]
[^{F28} The [^{F29} Financial Conduct Authority or the Prudential Regulation Authority]]	[^{F30} Functions under the legislation relating to friendly societies, under the Building Societies Act 1986, or under the Financial Services and Markets Act 2000.]
The Regulatory Authority.	Functions under this Act [^{F31} , the Pensions (Northern Ireland) Order 1995, the Welfare Reform and Pensions (Northern Ireland) Order 1999 or the Pensions (Northern Ireland) Order 2005 or any enactment in force in Great Britain corresponding to any of them.]
[^{F32} The Pensions Ombudsman.	Functions conferred by or by virtue of this Act or any enactment in force in Great Britain corresponding to it.
The Board of the Pension Protection Fund.	Functions conferred by or by virtue of Part III of the Pensions (Northern Ireland) Order 2005 or any enactment in force in Great Britain corresponding to that Part.
The Ombudsman for the Board of the Pension Protection Fund.	Functions conferred by or by virtue of Part III of the Pensions (Northern Ireland) Order 2005 or any enactment in force in Great Britain corresponding to that Part.]
[^{F33} A person appointed under— (a)section 167 of the Financial Services and Markets Act 2000 (b)subsection (3) or (5) of section 168 of that Act, or (c)section 284 of that Act, to conduct an investigation.	Functions in relation to that investigation.
A body designated under section 326(1) of the Financial Services and Markets Act 2000.	Functions in its capacity as a body designated under that section.
A recognised investment exchange [^{F34} , recognised clearing house ^{F35} ..., third country central counterparty, recognised CSD ^{F36} ... or third country CSD] (as defined by section 285 of that Act).	Functions in its capacity as an exchange [^{F37} , clearing house][^{F38} , central securities depository or central counterparty].]

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[In subsection (1) “regulated information” means information received by the ^{F39}(1AA) Department in connection with its functions under—

- (a) this Act;
- (b) the Pensions (Northern Ireland) Order 1995, or
- (c) the Pensions (Northern Ireland) Order 2005 or the Pensions Act 2004,

other than information supplied to it under section 235(2) of, or paragraph 2 of Schedule 10 to, the Pensions Act 2004 (supply of information for retirement purposes etc.).]

^{F40}(1A) [The Inland Revenue may, in spite of any obligation as to secrecy or confidentiality imposed by statute or otherwise on them or on their officers, disclose any information received by them in connection with their functions under Part III of this Act to any person specified in the first column of the Table in subsection (1) if they consider that the disclosure would enable or assist the person to discharge the functions specified in relation to the person in the second column of the Table.]

(2) The Department may by order—

- (a) amend the Table in subsection (1) by—
 - (i) adding any person exercising regulatory functions and specifying functions in relation to that person,
 - (ii) removing any person for the time being specified in the Table, or
 - (iii) altering the functions for the time being specified in the Table in relation to any person, or
- (b) restrict the circumstances in which, or impose conditions subject to which, disclosure is permitted in the case of any person for the time being specified in the Table.]

Textual Amendments

- F23** S. 154A inserted (6.4.1996) by [S.I. 1995/3213](#) (NI 22), art. 165, Sch. 4 para. 9; [S.R. 1996/91](#), art. 2(c), [Sch. Pt. III](#)
- F24** Words in s. 154A(1) substituted (6.4.2005) by [The Pensions \(Northern Ireland\) Order 2005](#) (S.I. 2005/255 (N.I. 1), art. 1(2), [Sch. 10 para. 21\(2\)](#)); [S.R. 2005/48](#), art. 2(7), Sch. Pt. 7 (with art. 5(2))
- F25** Entries in the Table in s. 154A(1) repealed (1.12.2001) by [S.I. 2001/3649](#), [arts. 1, 136\(2\)](#)
- F26** Words in the Table to s. 154A(1) substituted (1.6.1998) by [1998 c. 11, s. 23, Sch. 5 Pt. IV Chapter II para. 70\(3\)](#); [S.I. 1998/1120](#), [art. 2](#)

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- F27** Words in s. 154A(1) inserted (1.3.2017) by The Bank of England and Financial Services (Consequential Amendments) Regulations 2017 (S.I. 2017/80), reg. 1, **Sch. para. 9(b)(i)**
- F28** Entry in the Table to s. 154A(1) inserted (1.6.1998) by 1998 c. 11, s. 23, **Sch. 5 Pt. IV Chapter II para. 70(3)**; S.I. 1998/1120, **art. 2**
- F29** Words in s. 154A(1) substituted (1.3.2017) by The Bank of England and Financial Services (Consequential Amendments) Regulations 2017 (S.I. 2017/80), reg. 1, **Sch. para. 9(b)(ii)**
- F30** Words in the Table in s. 154A(1) substituted (1.12.2001) by S.I. 2001/3649, **arts. 1, 136(3)**
- F31** Words in s. 154A(1) substituted (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), art. 1(2), **Sch. 10 para. 21(3)(a)**; S.R. 2005/48, art. 2(7), Sch. Pt. 7 (with art. 5(2))
- F32** Words in s. 154A(1) substituted (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), art. 1(2), **Sch. 10 para. 21(3)(b)**; S.R. 2005/48, art. 2(7), Sch. Pt. 7 (with art. 5(2))
- F33** Entries in the Table in s. 154A(1) inserted (1.12.2001) by S.I. 2001/3649, **arts. 1, 136(4)**
- F34** Words in s. 154A(1) substituted (28.11.2017) by The Central Securities Depositories Regulations 2017 (S.I. 2017/1064), reg. 1, **Sch. para. 8(3)(a)** (with regs. 7(4), 9(1))
- F35** Words in s. 154A(1) omitted (31.12.2020) by virtue of The Occupational and Personal Pension Schemes (Amendment etc.) (Northern Ireland) (EU Exit) Regulations 2019 (S.I. 2019/193), regs. 1, **2(5)(a)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F36** Words in s. 154A(1) omitted (31.12.2020) by virtue of The Occupational and Personal Pension Schemes (Amendment etc.) (Northern Ireland) (EU Exit) Regulations 2019 (S.I. 2019/193), regs. 1, **2(5)(a)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F37** Words in s. 154A(1) substituted (28.11.2017) by The Central Securities Depositories Regulations 2017 (S.I. 2017/1064), reg. 1, **Sch. para. 8(3)(b)(i)** (with regs. 7(4), 9(1))
- F38** Words in s. 154A(1) substituted (31.12.2020) by The Occupational and Personal Pension Schemes (Amendment etc.) (Northern Ireland) (EU Exit) Regulations 2019 (S.I. 2019/193), regs. 1, **2(5)(b)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F39** S. 154A(1AA) inserted (6.4.2005) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), art. 1(2), **Sch. 10 para. 21(4)**; S.R. 2005/48, art. 2(7), Sch. Pt. 7 (with art. 5(2))
- F40** S. 154A(1A) inserted (1.4.1999) by S.I. 1999/671, art. 1(3), **Sch. 5 para. 8**; S.R. 1999/149, art. 2(c), **Sch. 2**

Modifications etc. (not altering text)

- C1** S. 154A amended (*temp.*) (3.9.2001) by S.I. 2001/2966, **art. 11**
- C2** S. 154A(1) modified (*temp.*) (24.2.2005) by The Pensions (2005 Order) (Commencement No. 1 and Consequential and Transitional Provisions) Order (Northern Ireland) 2005 (S.R. 2005/48), **art. 5(2)**

Changes to legislation:

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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](#)