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STATUTORY INSTRUMENTS

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**1999 No. 3147**

**The Welfare Reform and Pensions  
(Northern Ireland) Order 1999**

**PART V**

**PENSION SHARING**

**CHAPTER I**

**SHARING OF RIGHTS UNDER PENSION ARRANGEMENTS**

*Pension credits*

**Time for discharge of liability**

**30.**—(1) A person subject to liability in respect of a pension credit shall discharge his liability before the end of the implementation period for the credit.

(2) Where the trustees or managers of an occupational pension scheme have not done what is required to discharge their liability in respect of a pension credit before the end of the implementation period for the credit—

- (a) they shall, except in such cases as the Department may prescribe by regulations, notify the Authority of that fact within such period as the Department may so prescribe, and
- (b) Article 10 of the Pensions Order (power of the Authority to impose civil penalties) shall apply to any trustee or manager who has failed to take all such steps as are reasonable to ensure that liability in respect of the credit was discharged before the end of the implementation period for it.

(3) If trustees or managers to whom paragraph (2)(a) applies fail to perform the obligation imposed by that provision, Article 10 of the Pensions Order shall apply to any trustee or manager who has failed to take all reasonable steps to ensure that the obligation was performed.

(4) On the application of the trustees or managers of an occupational pension scheme who are subject to liability in respect of a pension credit, the Authority may extend the implementation period for the credit for the purposes of this Article if it is satisfied that the application is made in such circumstances as the Department may prescribe by regulations.

(5) In this Article “the Authority” means<sup>F1</sup> the Pensions Regulator].

**F1** 2005 NI 1

**“Implementation period”**

**31** <sup>F2</sup>.—(1) For the purposes of this Chapter, the implementation period for a pension credit is the period of 4 months beginning with (and including) the later of—

- (a) the day on which the relevant order or provision takes effect, and
- (b) the first day on which the person responsible for the pension arrangement to which the relevant order or provision relates is in receipt of—
  - (i) the relevant<sup>F3</sup> . . . documents, and
  - (ii) such information relating to the transferor and transferee as the Department may prescribe by regulations.
- (2) The reference in paragraph (1)(b)(i) to the relevant<sup>F3</sup> . . . documents is to copies of—
  - (a) the relevant order or provision, and
  - (b) the order, decree or declarator responsible for the divorce<sup>F3</sup>, dissolution] or annulment to which it relates,

and, if the pension credit depends on provision falling within section 28(1)(f) of the Welfare Reform Act, to documentary evidence that the agreement containing the provision is one to which subsection (3)(a) of that section applies.

- (3) Paragraph (1) is subject to any provision made by regulations under Article 38(2)(a).
- (4) The Department may by regulations—
  - (a) make provision requiring a person subject to liability in respect of a pension credit to notify the transferor and transferee of the day on which the implementation period for the credit begins;
  - (b) provide for this Article to have effect with modifications where the pension arrangement to which the relevant order or provision relates is being wound up;
  - (c) provide for this Article to have effect with modifications where the pension credit depends on a pension sharing order and the order is the subject of an application for leave to appeal out of time.
- (5) In this Article—
  - “relevant order or provision”, in relation to a pension credit, means the pension sharing order or provision on which the pension credit depends;
  - “transferor” means the person to whose rights the relevant order or provision relates;
  - “transferee” means the person for whose benefit the relevant order or provision is made.

**F2** mod. by SR 2000/145

**F3** [2004 c.33](#)

### **Mode of discharge of liability**

**32.—(1)** Schedule 5 (which makes provision about how liability in respect of a pension credit may be discharged) shall have effect.

(2) Where the person entitled to a pension credit dies before liability in respect of the credit has been discharged—

- (a) Schedule 5 shall cease to have effect in relation to the discharge of liability in respect of the credit, and
- (b) liability in respect of the credit shall be discharged in accordance with regulations made by the Department.

**Changes to legislation:**

There are currently no known outstanding effects for the The Welfare Reform and Pensions (Northern Ireland) Order 1999, Cross Heading: Pension credits.