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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 585**

**The Occupational Pension Schemes (Deficiency on Winding Up, etc.) Regulations (Northern Ireland) 1996**

*General and supplementary*

**Disapplication of Article 75**

**10.**—(1) Article 75 does not apply to—

- (a) a public service pension scheme—
  - (i) under the provisions of which there is no requirement for assets related to the intended rate or amount of benefit under the scheme to be set aside in advance (disregarding requirements relating to voluntary contributions); or
  - (ii) which is made under Article 9 of the Superannuation (Northern Ireland) Order 1972 (superannuation of persons employed in local government service, etc.)<sup>(1)</sup> or which is established under Part II of the Ministerial Salaries and Members' Pensions Act (Northern Ireland) 1965<sup>(2)</sup> or Article 3 of the Assembly Pensions (Northern Ireland) Order 1976<sup>(3)</sup>;
- (b) any occupational pension scheme in respect of which any Minister of the Crown or government department has given a guarantee or made any other arrangements for the purpose of securing that the assets of the scheme are sufficient to meet its liabilities;
- (c) an occupational pension scheme which provides relevant benefits, but is neither an approved scheme nor a relevant statutory scheme;
- (d) a section 615(6) scheme;
- (e) a scheme with less than 2 members;
- (f) a scheme—
  - (i) the only benefits provided by which are death benefits; and
  - (ii) under the provisions of which no member has accrued rights;
- (g) a relevant lump sum retirement benefits scheme; or
- (h) the scheme established by the Salvation Army Act 1963<sup>(4)</sup>.

(2) In this regulation—

“approved scheme” means a scheme which is approved or was formerly approved under section 590 or 591 of the Taxes Act 1988 or in respect of which an application for such approval has been duly made which has not been determined;

“lump sum benefits” does not include benefits paid by way of commuted retirement pension;

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(1) S.I. 1972/1073 (N.I. 10)  
(2) 1965 c. 18 (N.I.)  
(3) S.I. 1976/1779  
(4) 1963 c. xxxii

“relevant benefits” has the meaning given in section 612(1) of the Taxes Act 1988;

“relevant lump sum retirement benefits scheme” means an approved scheme—

- (a) which has been categorised by the Commissioners of Inland Revenue for the purposes of its approval as a centralised scheme for non-associated employers;
- (b) which is not contracted-out; and
- (c) under the provisions of which the only benefits which may be provided on or after retirement (other than money purchase benefits derived from the payment of additional contributions by any person) are lump sum benefits which are not calculated by reference to any member’s salary;

“relevant statutory scheme” has the meaning given in section 611A of the Taxes Act 1988<sup>(5)</sup>;

“section 615(6) scheme” means a scheme with such a superannuation fund as is mentioned in section 615(6) of the Taxes Act 1988.

(3) For the purposes of paragraph (1)(e), “scheme” shall be construed as if paragraphs (1B) and (1C) of Article 75 (as inserted by regulation 4(2) or, as the case may be, regulation 8) were omitted.

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(5) Section 611A was inserted by paragraph 15 of Schedule 6 to the Finance Act 1989 (c. 26)