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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 161**

**The Occupational Pension Schemes (Payments to Employer) Regulations (Northern Ireland) 2006**

**PART 3**

**Exemptions, transitional provisions and modifications**

**Exemptions**

**12.**—(1) Articles 37 (payment of surplus to employer) and 76 (excess assets on winding up)(1) shall not apply to a scheme where—

- (a) a 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,
- (b) arrangements for the payment of any surplus or for the distribution of any excess assets on the winding up of the scheme are subject to the approval of a Minister of the Crown or government department, or
- (c) the scheme does not fall within the description of schemes prescribed in regulation 3(1).

(2) Where such a guarantee has been given as is mentioned in paragraph (1)(a) or (b) in respect of only part of a scheme, Articles 37 and 76 shall apply as if that part and the other part of the scheme were separate schemes.

**Transitional**

**13.** The prescribed requirements for the notice specified in Article 228(6)(a) of the 2005 Order (payment of surplus to employer: transitional power to amend scheme) are that the notice shall—

- (a) be in writing, and
- (b) contain the following information—
  - (i) that the trustees have decided to exercise their power under Article 228(3) or (4) of that Order, as the case may be, and
  - (ii) the date, being a date which is at least three months after the date that the information is sent to the employer and members, from which the trustees' proposed exercise of the power is to take effect.

**Modifications in relation to earmarked schemes**

**14.** In relation to a scheme to which regulation 3(1)(b) applies, Article 37 (payment of surplus to employer) shall be modified as if in paragraph (3) sub-paragraphs (a) to (c), (f) and (g) were omitted.

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(1) [S.I. 1995/3213 \(N.I. 22\)](#); Article 37 is substituted by Article 227 of the Pensions (Northern Ireland) Order 2005 ([S.I. 2005/255 \(N.I. 1\)](#)); Article 76 is amended by paragraph 56 of Schedule 10 to that Order

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**Status:** *This is the original version (as it was originally made).*

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