

*These notes refer to the Pensions Act (Northern Ireland)
2008 (c.1) which received Royal Assent on 11 February 2008*

Pensions Act (Northern Ireland) 2008

EXPLANATORY NOTES

DEFINITIONS

Occupational and personal pensions

“COMPS” refers to contracted-out defined contribution (also known as money purchase) pension schemes.

“APPS” is contracted-out personal pension schemes referred to as appropriate personal pension schemes.