

Status: Point in time view as at 15/12/2008. This version of this provision has been superseded.
Changes to legislation: *Pensions (No. 2) Act (Northern Ireland) 2008, Section 16 is up to date with all changes known to be in force on or before 21 May 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)*



2008 CHAPTER 13

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

Qualifying schemes and automatic enrolment schemes

Qualifying schemes

16.—(1) A pension scheme is a qualifying scheme in relation to a jobholder (J) if—

- (a) it is an occupational pension scheme or a personal pension scheme,
- (b) it is registered under Chapter 2 of Part 4 of the Finance Act 2004 (c. 12),
and
- (c) while J is an active member, the scheme satisfies the quality requirement in relation to J.

(2) The Department may by regulations provide that subsection (1)(b) does not apply in relation to a scheme to which section 25 or 27 applies, if prescribed requirements are satisfied.

(3) The Department may by regulations provide that a scheme is not a qualifying scheme in relation to J if—

- (a) while J is an active member, the payments that must be made to the scheme by, or on behalf or in respect of, J for purposes other than the provision of benefits exceed a prescribed amount,

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- (b) while J is an active member, the contributions that must be paid to the scheme by, or on behalf or in respect of, J exceed a prescribed amount, or
- (c) the scheme provides for average salary benefits to be provided to or in respect of J and contains prescribed features.

Commencement Information

II S. 16 partly in force; s. 16 in force for certain purposes at Royal Assent see s. 118(2)

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