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STATUTORY INSTRUMENTS

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**2005 No. 255**

**The Pensions (Northern Ireland) Order 2005**

PART VI

OCCUPATIONAL AND PERSONAL PENSION  
SCHEMES: MISCELLANEOUS PROVISIONS

*Obligations of trustees of occupational pension schemes*

**[<sup>F1</sup>Requirement for internal controls**

**226A.**—(1) The trustees or managers of an occupational pension scheme must establish and operate internal controls which are adequate for the purpose of securing that the scheme is administered and managed—

- (a) in accordance with the scheme rules, and
- (b) in accordance with the requirements of the law.

(2) Nothing in this Article affects any other obligation of the trustees or managers of an occupational pension scheme to establish or operate internal controls, whether imposed by or by virtue of any statutory provision, the scheme rules or otherwise.

(3) This Article does not apply in relation to—

[ a public service pension scheme;]

<sup>F2</sup>(za)

- (a) [<sup>F3</sup>any other scheme] which is—
  - (i) established by, or under, a statutory provision, and
  - (ii) guaranteed by a public authority,
- (b) a pay#as#you#go scheme,
- (c) a scheme which is established under section 48 of the Northern Ireland Act 1998 (pensions of members), or which was established under Part II of the Ministerial Salaries and Members' Pensions Act (Northern Ireland) 1965 or Article 3 of the Assembly Pensions (Northern Ireland) Order 1976.

(4) Paragraph (3) does not disapply this Article in relation to any scheme the trustees or managers of which are—

- (a) authorised under Article 264 (general authorisation to accept contributions from European employers), or
- (b) approved under Article 265 in relation to a European employer.

(5) In this Article—

“internal controls” means—

*Status: Point in time view as at 01/04/2015. This version of this provision has been superseded.*

*Changes to legislation: The Pensions (Northern Ireland) Order 2005, Section 226A is up to date with all changes known to be in force on or before 21 July 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)*

- (a) arrangements and procedures to be followed in the administration and management of the scheme,
- (b) systems and arrangements for monitoring the administration and management of the scheme, and
- (c) arrangements and procedures to be followed for the safe custody and security of the assets of the scheme;

“local authority” has the meaning given by Article 2(2) of the Superannuation (Northern Ireland) Order 1972;

“pay#as#you#go scheme” means an occupational pension scheme under which there is no requirement for assets to be set aside in advance for the purpose of providing benefits under the scheme (disregarding any requirements relating to additional voluntary contributions);

“public authority” means—

- (a) a Minister of the Crown (within the meaning of the Ministers of the Crown Act 1975),
- (b) a government department (including any body or authority exercising statutory functions on behalf of the Crown), or
- (c) a local authority.]

**F1** SR 2005/567

**F2** Art. 226A(3)(za) inserted (1.4.2015) by Public Service Pensions Act (Northern Ireland) 2014 (c. 2), s. 37(2), **Sch. 4 para. 20(a)**; S.R. 2015/3, art. 4(1)(b) (with art. 4(2))

**F3** Words in art. 226A(3)(a) substituted (1.4.2015) by Public Service Pensions Act (Northern Ireland) 2014 (c. 2), s. 37(2), **Sch. 4 para. 20(b)**; S.R. 2015/3, art. 4(1)(b) (with art. 4(2))

**Status:**

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