
STATUTORY INSTRUMENTS

2005 No. 255

The Pensions (Northern Ireland) Order 2005

PART III

THE BOARD OF THE PENSION PROTECTION FUND

CHAPTER 7

MISCELLANEOUS

Backdating the winding up of eligible schemes

Backdating the winding up of eligible schemes

- 198.**—(1) Paragraph (3) applies where—
- (a) a qualifying insolvency event occurs in relation to the employer in relation to an eligible scheme, and
 - (b) the winding up of the scheme begins at or after the time of that event but not later than the first of the following events in relation to the scheme—
 - (i) a scheme failure notice or a withdrawal notice issued under Article 106(2) in relation to the scheme becoming binding,
 - (ii) a withdrawal notice issued under Article 132 in relation to the scheme becoming binding, or
 - (iii) a notice issued under Article 106(4) becoming binding in a case where Article 132 does not apply.
- (2) Paragraph (3) also applies where—
- (a) the trustees or managers of an eligible scheme—
 - (i) make an application to the Board under paragraph (1) of Article 113, or
 - (ii) receive a notice from the Board under paragraph (5)(a) of that Article, and
 - (b) the winding up of the scheme begins—
 - (i) at or after the time the application is made or notice is received, but
 - (ii) not later than a scheme failure notice or a withdrawal notice issued under Article 114(2) or (3) in relation to the scheme becoming binding.
- (3) The winding up of the scheme is to be taken as beginning immediately before the event within paragraph (1)(a) or, as the case may be, (2)(a) if—
- (a) the winding up is in pursuance of an order of the Regulator under Article 11 of the 1995 Order directing the winding up of the scheme, or
 - (b) in any other case, the trustees or managers of the scheme so determine.
- (4) In a case where paragraph (3) applies, the Regulator may by order direct any person specified in the order—

Changes to legislation: *The Pensions (Northern Ireland) Order 2005, Cross Heading: Backdating the winding up of eligible schemes is up to date with all changes known to be in force on or before 10 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) View outstanding changes*

- (a) to take such steps as are so specified as it considers are necessary as a result of the winding up of the scheme beginning in accordance with that paragraph, and
- (b) to take those steps within a period specified in the order.

(5) If the trustees or managers of a scheme fail to comply with a direction to them contained in an order under paragraph (4), Article 10 of the 1995 Order (civil penalties) applies to any trustee or manager who has failed to take all reasonable steps to secure compliance.

(6) That Article also applies to any other person who, without reasonable excuse, fails to comply with a direction to him contained in an order under paragraph (4).

(7) For the purposes of this Article “qualifying insolvency event” has the same meaning as in Article 111.

(8) Paragraph (4) of Article 112 applies for the purposes of paragraph (2) of this Article as it applies for the purposes of paragraph (1) of that Article.

(9) This Article is to be read subject to Article 119 (which restricts the winding up of an eligible scheme during an assessment period).

Changes to legislation:

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Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 6 para. 21(2)(c)-(cc) substituted for (b)(c) by [2008 c. 13 \(N.I.\) Sch. 6 para. 11](#)
- art. 2(4)(b)(viii)-(x) inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 21\(3\)\(b\)](#)
- art. 19(1A) inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 24\(3\)](#)
- art. 19(10A) inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 24\(5\)](#)
- art. 34(1)-(1B) substituted for art. 34(1) by [2016 c. 1 \(N.I.\) Sch. 2 para. 25](#)
- art. 34(7)(da) inserted by [2021 c. 1 Sch. 8 para. 3\(2\)](#)
- art. 39(1)-(1B) substituted for art. 39(1) by [2016 c. 1 \(N.I.\) Sch. 2 para. 26\(2\)](#)
- art. 48(1)-(1B) substituted for art. 48(1) by [2016 c. 1 \(N.I.\) Sch. 2 para. 27](#)
- art. 75(1)(a)(iib) inserted by [2021 c. 1 Sch. 8 para. 8\(2\)](#)
- art. 110(1)-(1B) substituted for art. 110(1) by [2016 c. 1 \(N.I.\) Sch. 2 para. 29](#)
- art. 191(5) added by [2008 c. 13 \(N.I.\) Sch. 9 para. 6](#)
- art. 267(4)(f) and word inserted by [2021 c. 1 Sch. 6 para. 20\(b\)](#)