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*Status: Point in time view as at 02/06/2012.*

*Changes to legislation: The Pensions (Northern Ireland) Order 2005, Cross Heading: Categories of pension scheme is up to date with all changes known to be in force on or before 14 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)*

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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

##### *Categories of pension scheme*

##### **Categories of pension scheme**

**216.**—(1) Section 1 of the Pension Schemes Act (categories of pension scheme) is amended as follows.

(2) The provisions of the section shall become subsection (1) of the section.

(3) In that subsection, for the definitions of “occupational pension scheme” and “personal pension scheme” substitute—

““occupational pension scheme” means a pension scheme—

(a) that—

(i) for the purpose of providing benefits to, or in respect of, people with service in employments of a description, or

(ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people,

is established by, or by persons who include, a person to whom subsection (2) applies when the scheme is established or (as the case may be) to whom that subsection would have applied when the scheme was established had that subsection then been in force, and

(b) that has its main administration in the United Kingdom or outside the member States, or a pension scheme that is prescribed or is of a prescribed description;

“personal pension scheme” means a pension scheme that—

(a) is not an occupational pension scheme, and

(b) is established by a person within any of the paragraphs of section 154(1) of the Finance Act 2004;” .

(4) After that subsection insert—

“(2) This subsection applies—

(a) where people in employments of the description concerned are employed by someone, to a person who employs such people,

(b) to a person in an employment of that description, and

(c) to a person representing interests of a description framed so as to include—

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(i) interests of persons who employ people in employments of the description mentioned in paragraph (a), or

(ii) interests of people in employments of that description.

(3) For the purposes of subsection (2), if a person is in an employment of the description concerned by reason of holding an office (including an elective office) and is entitled to remuneration for holding it, the person responsible for paying the remuneration shall be taken to employ the office-holder.

(4) In the definition in subsection (1) of “occupational pension scheme”, the reference to a description includes a description framed by reference to an employment being of any of two or more kinds.

(5) In subsection (1) “pension scheme” (except in the phrases “occupational pension scheme”, “personal pension scheme” and “public service pension scheme”) means a scheme or other arrangements, comprised in one or more instruments or agreements, having or capable of having effect so as to provide benefits to or in respect of people—

(a) on retirement,

(b) on having reached a particular age, or

(c) on termination of service in an employment.” .

### **Meaning of employer in Part II of the 1995 Order**

**217.**—(1) In Article 122 of the 1995 Order (supplementary provision relating to interpretation), in paragraph (3) (extension of meaning of “employer”)—

(a) after “include” insert

“(a)” ;

(b) after “scheme” insert

“;

(b) such other persons as may be prescribed” .

(2) In Article 167 of that Order (Assembly, etc. control of orders and regulations), in paragraph (3) (orders and regulations subject to confirmatory procedure), omit “or” at the end of sub-paragraph (c) and after that sub-paragraph insert—

“(ca) Article 122(3)(b), or” .

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