

SCHEDULE

Miscellaneous Amendments

Amendment of the Occupational Pension Schemes (Payments to Employers) Regulations

17.—(1) The Occupational Pension Schemes (Payments to Employers) Regulations (Northern Ireland) 1997⁽¹⁾ shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 12—

- (a) in paragraph (2)(a) for “pensionable employment under the scheme” there shall be substituted “pensionable service under the section”; and
- (b) after paragraph (2) there shall be inserted the following paragraph—

“(2A) For the purposes of paragraphs (1) and (2), there shall be disregarded any provisions of the scheme by virtue of which contributions or transfers of assets may be made to make provision for death benefits; and where paragraph (1) or (2) applies and contributions or transfers are so made to a section (“the death benefits section”) the assets of which may only be applied for the provision of death benefits, the death benefits section shall also be treated as if it were a separate scheme for the purposes of Articles 37, 76 and 77 and these Regulations.”.

(3) In regulation 13 the words “(other than a scheme to which regulation 12 applies)” shall be omitted.

⁽¹⁾ S.R. 1997 No. 96