
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 145

**The Pension Sharing (Implementation and Discharge
of Liability) Regulations (Northern Ireland) 2000**

Part III

**Death of Person entitled to a Pension Credit before
Liability in Respect of the Pension Credit is Discharged**

Discharge of liability in respect of a pension credit following the death of the person entitled to the pension credit

6.—(1) Where —

- (a) the circumstances set out in paragraph (2) apply, and
- (b) the rules or provisions of a pension arrangement provide that liability in respect of a pension credit may be discharged in accordance with this regulation,

the person responsible for the pension arrangement shall discharge his liability in respect of a pension credit in accordance with the provisions of paragraph 1(2), 2(2), 3(2) or 4(4) of Schedule 5 (pension credits: mode of discharge — funded pension schemes, unfunded public service pension schemes, other unfunded occupational pension schemes, or other pension arrangements) in favour of a person other than the person entitled to the pension credit, as if that person were the person entitled to the pension credit.

(2) The circumstances set out in this paragraph are that a person entitled to a pension credit dies before the person responsible for the pension arrangement has discharged his liability in respect of the pension credit.

(3) Paragraph (1) applies in relation to a pension arrangement to which paragraph 1, 3 or 4 of Schedule 5 applies, regardless of whether—

- (a) the rules of that arrangement provide that appropriate rights may be conferred under that scheme on a person entitled to a pension credit, or
- (b) in relation to the operation of paragraph 1(2) of Schedule 5, the person entitled to the pension credit has consented to the conferring of appropriate rights under that arrangement on him.