
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 147

**The Pension Sharing (Safeguarded Rights)
Regulations (Northern Ireland) 2000**

Payable age in salary related contracted-out schemes

10. In respect of pension credit benefit arising out of safeguarded rights, schemes must provide for pension credit benefit to be paid by reference to an age which is equal for men and women and which—

- (a) in the case of a scheme which is exempt approved within the meaning of section 592(1) of the Income and Corporation Taxes Act 1988(1) (tax reliefs: exempt approved schemes) or a scheme which has applied for such approval which has not yet been determined, is permitted under the rules of that scheme in accordance with that approval, or
- (b) in the case of a relevant statutory scheme within the meaning of section 611A of the Income and Corporation Taxes Act 1988(2) (definition of relevant statutory scheme), is permitted under the regulations or rules governing the scheme as a relevant statutory scheme.

(1) 1988 c. 1

(2) Section 611A was inserted by paragraph 15 of Schedule 6 to the Finance Act 1989 (c. 26)