
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 382

The Occupational Pension Schemes (Republic of Ireland Schemes Exemption) Regulations (Northern Ireland) 2000

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Republic of Ireland Schemes Exemption) Regulations (Northern Ireland) 2000 and shall come into operation on 31st December 2000.

(2) In these Regulations—

“the Order” means the Pensions (Northern Ireland) Order 1995;

“member” in relation to a Republic of Ireland scheme, means—

- (a) a person who is in pensionable service under the scheme (which for the purposes of these Regulations includes a person who is in pensionable service under a secondment);
- (b) a person (other than one who is in pensionable service) who has accrued rights to benefit under the scheme either by virtue of pensionable service under the scheme or by virtue of a transfer credit or a pension credit, or
- (c) a person who is entitled to the present payment of pension or other benefits under the scheme;

“pension credit” means a credit under Article 26(1)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999(1);

“pension credit rights” means such rights within the meaning of Article 121(2);

“Republic of Ireland scheme” means an occupational pension scheme established in the Republic of Ireland under an irrevocable trust which has, or has had, at least one member in pensionable service in Northern Ireland or which has at least one member who has pension credit rights and which has at least one member who is, or has been, in pensionable service in the Republic of Ireland and which is a scheme—

- (a) that is wholly or primarily administered in the Republic of Ireland;
- (b) to which section 611(3) of the Income and Corporation Taxes Act 1988(3) (split approved schemes) applies and which has been approved by the Commissioners of Inland Revenue under any provisions of that Act relating to the approval of occupational pension schemes for the purposes of tax or which has applied for such approval and whose application has not yet been determined, and
- (c) which has been approved under any provisions in force under the law of the Republic of Ireland relating to the approval of occupational pension schemes for the purposes of tax or which has applied for such approval and whose application has not yet been determined.

(1) S.I.1999/3147 (N.I. 11)

(2) The definition of “pension credit rights” was inserted by paragraph 50(3) of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999

(3) 1988 c. 1

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) Subject to paragraph (4), the Interpretation Act (Northern Ireland) 1954⁽⁴⁾ shall apply to these Regulations as it applies to an Act of the Assembly.

(4) For the purposes of these Regulations and notwithstanding section 39(2) of the Interpretation Act (Northern Ireland) 1954, where a period of time is expressed to begin on, or to be reckoned from, a particular day, that day shall be included in the period.

(5) In these Regulations any reference to a numbered Article is a reference to the Article of the Order bearing that number.

(4) 1954 c. 33 (N.I.)