
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 382

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

Amendment of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations

8. After regulation 2(2) of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations (Northern Ireland) 1997⁽¹⁾ (requirement of trustees or managers to obtain documents) there shall be inserted—

“(2A) The requirement to obtain accounts in accordance with paragraph (1)(a) or an auditor’s statement in accordance with paragraph (1)(b) shall not apply to any scheme which is a Republic of Ireland scheme within the meaning of the Occupational Pension Schemes (Republic of Ireland Schemes Exemption) Regulations (Northern Ireland) 2000.”.

⁽¹⁾ S.R. 1997 No. 40; relevant amending regulations are S.R. 1997 No. 160