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STATUTORY RULES OF NORTHERN IRELAND

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**2004 No. 60**

The Occupational Pension Schemes (Winding Up and Deficiency on Winding Up, etc.) (Amendment) Regulations (Northern Ireland) 2004

**Citation, commencement, interpretation and application**

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Winding Up and Deficiency on Winding Up, etc.) (Amendment) Regulations (Northern Ireland) 2004 and shall come into operation on 15th March 2004.

(2) In these Regulations any reference to a numbered Article is to the Article of the Pensions (Northern Ireland) Order 1995 bearing that number.

(3) For the purposes of these Regulations the time when a scheme begins to be wound up shall be determined in accordance with Article 121(4) to (7)(1).

(4) These Regulations shall apply to any occupational pension scheme to which Article 75 (deficiencies in the assets) applies in any case where the scheme begins, or has begun, to wind up and the date by reference to which the assets and liabilities of the scheme are determined, calculated and verified for the purposes of that Article is a date falling on or after the date on which these Regulations come into operation.

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(1) Article 121(4) to (7) was inserted by section 45(2) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4)