

**2008 No. 364**

**PENSIONS**

**The Personal and Occupational Pension Schemes (Amendment)  
Regulations (Northern Ireland) 2008**

*Made* - - - - - *3rd September 2008*

*Coming into operation* - *1st October 2008*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 5(5)(a), 22, 24(5) and 177(2) to (4) of the Pension Schemes (Northern Ireland) Act 1993(a) and now vested in it(b).

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Personal and Occupational Pension Schemes (Amendment) Regulations (Northern Ireland) 2008 and shall come into operation on 1st October 2008.

(2) The Interpretation Act (Northern Ireland) 1954(c) shall apply to these Regulations as it applies to an Act of the Assembly.

**Amendment of the Personal and Occupational Pension Schemes (Protected Rights) Regulations**

2. In regulation 12(11) of the Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1997(d) (death of scheme member before effect given to his protected rights)—

- (a) at the end of sub-paragraph (a) insert “and”;
- (b) at the end of sub-paragraph (b) omit “and”;
- (c) omit sub-paragraph (c).

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(a) 1993 c.49; section 24(5) was amended by Article 139(6) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and Article 261(5) of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))  
(b) See Article 8(b) of S.R. 1999 No. 481  
(c) 1954 c. 33 (N.I.)  
(d) S.R. 1997 No. 56; regulation 12(11) was amended by regulation 5(6)(b) of S.R. 2002 No. 109 and paragraph 32(a) of Schedule 2 to S.R. 2005 No. 433

### **Amendment of the Personal Pension Schemes (Appropriate Schemes) Regulations**

**3.—(1)** The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997(**a**) shall be amended in accordance with paragraphs (2) to (9).

(2) In regulation 1(2)(**b**) (interpretation) omit the definitions of “the 2000 Act”, “deposit-taker”, “EEA State”, “Friendly Society”, “home state regulator”, “open-ended investment company”, “recognised scheme”, “UCITS” and “unit trust scheme”.

(3) For regulation 2(**c**) (forms of schemes which may be appropriate schemes) substitute—

#### **“Schemes which may be appropriate schemes**

**2.** A personal pension scheme can be an appropriate scheme only if it is a scheme which is, or is treated as, registered under section 153 of the Finance Act 2004(**d**).”.

(4) Omit regulation 3(**e**) (persons who and bodies which may establish schemes).

(5) In regulation 4(1) (requirements in respect of an application for an appropriate scheme certificate) omit sub-paragraphs (e) and (f).

(6) In regulation 6(**b**) (requirement to give information)—

(a) at the end of sub-paragraph (ii) insert “and”;

(b) omit sub-paragraph (iii).

(7) Omit regulation 18 (cancellation of membership of interest-bearing account-funded appropriate schemes).

(8) Omit Schedule 1(**f**) (kinds of unit trust scheme that may be an appropriate scheme).

(9) Omit Schedule 2 (information to be included in notice).

### **Revocations**

**4.** The Regulations specified in column (1) of the Schedule are revoked to the extent mentioned in column (3).

Sealed with the Official Seal of the Department for Social Development on 3rd September 2008

(L.S.)

*John O'Neill*

A senior officer of the Department for Social Development

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(a) S.R. 1997 No. 139; relevant amending regulations are S.R. 2001 No. 118, S.R. 2003 No. 256 and S.R. 2006 No. 20  
(b) The definition of “the 2000 Act” was inserted by regulation 12(2) of S.R. 2003 No. 256 and the definitions of “deposit-taker”, “EEA State”, “home state regulator”, “open-ended investment company”, “recognised scheme”, “UCITS” and “unit trust scheme” were inserted by regulation 2(2) of S.R. 2006 No. 20  
(c) Regulation 2 was amended by regulation 4 of S.R. 2001 No. 118, regulation 12(3) of S.R. 2003 No. 256 and regulation 2(3) of S.R. 2006 No. 20  
(d) 2004 c.12  
(e) Regulation 3 was amended by regulation 12(4) of S.R. 2003 No. 256 and regulation 2(4) of S.R. 2006 No. 20  
(f) Schedule 1 was amended by regulation 12(5) of S.R. 2003 No. 256

# SCHEDULE

Regulation 4

## Revocations

<i>Column (1)</i> <i>Citation</i>	<i>Column (2)</i> <i>Reference</i>	<i>Column (3)</i> <i>Extent of revocation</i>
The Occupational and Personal Pension Schemes (Perpetuities and Contracting-out) (Amendment) Regulations (Northern Ireland) 2001	S.R. 2001 No. 118	Regulation 4
The Occupational and Personal Pension Schemes (Contracting-out) (Miscellaneous Amendments) Regulations (Northern Ireland) 2002	S.R. 2002 No. 109	Regulation 5(6)(b)
The Social Security and Pensions (Financial Services and Markets Act 2000) (Consequential Amendments) Regulations (Northern Ireland) 2003	S.R. 2003 No. 256	Regulation 12
The Personal Pension Schemes (Appropriate Schemes) (Amendment) Regulations (Northern Ireland) 2006	S.R. 2006 No. 20	The whole Regulations

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1997 (“the Protected Rights Regulations”) and the Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997 (“the Appropriate Schemes Regulations”).

Regulation 2 amends regulation 12(11) of the Protected Rights Regulations which applies where the member of a pension scheme dies before effect is given to that member’s protected rights. The amendment removes the provision which allowed payment of such a pension to, or for, someone who was not the spouse, civil partner or child of the member.

Regulation 3(3) substitutes regulation 2, and regulation 3(4) omits regulation 3, of the Appropriate Schemes Regulations to change the circumstances in which a personal pension scheme can be an appropriate scheme. The scheme must be registered with Her Majesty’s Revenue and Customs if it is to become an appropriate scheme. (If the scheme meets this condition, the Appropriate Schemes Regulations contain other conditions the scheme may have to meet.) Regulation 3(2) and (5) to (9) makes consequential amendments.

Regulation 4 and the Schedule make consequential revocations.

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