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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 111**

**The Occupational Pension Schemes  
(Employer Debt and Miscellaneous Amendments)  
Regulations (Northern Ireland) 2010**

**Amendment of regulation 2 of the 2005 Regulations**

4. In regulation 2 of the 2005 Regulations (interpretation)—
- (a) in paragraph (1)—
    - (i) after the definition of “the Deficiency on Winding Up Regulations” insert—

““defined benefits”, in relation to a member of an occupational pension scheme, means benefits which are not money purchase benefits (but the rate or amount of which is calculated by reference to earnings or service of the member or any other factor other than an amount available for their provision);”;
    - (ii) for the definition of “employment-cessation event”(1) substitute—

““employment-cessation event” has the meaning given in regulation 6ZA;”;
    - (iii) omit the definition of “statutory funding objective”(2);
    - (iv) after the definition of the “the tax condition” insert—

““technical provisions” has the meaning given by Article 201(2) of the 2005 Order (the statutory funding objective);”;
    - (v) omit the definition of “updated actuarial assessment”(3);
    - (vi) after the definition of “updated asset assessment”(4) insert—

““updated liabilities assessment” means the actuary’s assessment of any changes in the liabilities of the scheme in respect of pensions and other benefits between—

      - (a) the effective date of the actuary’s estimate of the solvency of the scheme (as defined in regulation 7(6) of the Scheme Funding Regulations(5)) included in the most recent actuarial valuation of the scheme received by the trustees or managers—
        - (i) under Article 203 of the 2005 Order, or
        - (ii) where the trustees or managers have not received an actuarial valuation under that Article, which the actuary thinks it is appropriate to use, and
      - (b) the applicable time;”;

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(1) The definition of “employment-cessation event” was substituted by regulation 4(2)(g) of S.R. 2008 No. 132  
(2) The definition of “statutory funding objective” was inserted by regulation 4(2)(j) of S.R. 2008 No. 132  
(3) The definition of “updated actuarial assessment” was inserted by regulation 4(2)(k) of S.R. 2008 No. 132  
(4) The definition of “updated asset assessment” was inserted by regulation 4(2)(k) of S.R. 2008 No. 132  
(5) The definition of “the Scheme Funding Regulations” was inserted by regulation 4(2)(j) of S.R. 2008 No. 132

(b) after paragraph (3) insert—

“(3A) For the purposes of a restructuring within regulation 6ZB or 6ZC—

“exiting employer” means an employer—

- (a) in relation to a multi-employer scheme;
- (b) who employs at least one active member of the scheme in respect of whom defined benefits are accruing, and
- (c) in respect of whom a relevant event has not occurred, and

“receiving employer” means an employer who, on the date on which there is a restructuring within regulation 6ZB or 6ZC, is—

- (a) an employer in relation to the same multi-employer scheme as the exiting employer;
- (b) either—
  - (i) associated (within the meaning in Article 4 of the Insolvency (Northern Ireland) Order 1989<sup>(6)</sup>) with the exiting employer, or
  - (ii) the new legal status of the exiting employer;
- (c) employing at least one active member of the scheme in respect of whom defined benefits are accruing, and
- (d) an employer in respect of whom a relevant event has not occurred.”;

(c) after paragraph (6)(7) add—

“(7) Notwithstanding section 24(1) of the Interpretation Act (Northern Ireland) 1954<sup>(8)</sup>, any document under regulations 6ZA to 6ZD may be sent by ordinary post.”.

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#### Commencement Information

**II** Reg. 4 in operation at 6.4.2010, see [reg. 1\(1\)](#)

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(6) S.I. 1989/2405 (N.I. 19); Article 4 was amended by paragraph 80 of Schedule 29 to the Civil Partnership Act 2004 (c. 33), paragraph 6 of the Schedule to S.R. 2005 No. 479 and paragraph 106(5) of Schedule 1 to S.I. 2009/1941

(7) Paragraph (6) was added by regulation 4(5) of S.R. 2008 No. 132

(8) 1954 c. 33 (N.I.)

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt and Miscellaneous Amendments) Regulations (Northern Ireland) 2010, Section 4.