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STATUTORY RULES OF NORTHERN IRELAND

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**2018 No. 49**

**The Occupational Pension Schemes  
(Employer Debt and Miscellaneous Amendments)  
Regulations (Northern Ireland) 2018**

**Amendment of the Occupational Pension Schemes (Scheme Funding) Regulations**

**11.** After paragraph 3A of Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005<sup>(1)</sup> (employers in periods of grace) insert—

*“Period of grace followed by a deferred debt arrangement*

**3B.** In a case where a period of grace is immediately followed by a deferred debt arrangement as the result of the trustees or managers of the scheme being satisfied that the conditions in regulation 6F(2)(b) and (3) of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005 are met, the period of grace and the deferred debt arrangement are to be treated as one continuous period of time for the purposes of Part IV of the Order and these Regulations.

*Employers in deferred debt arrangements*

**3C.—(1)** This paragraph applies where a deferred employer is treated under regulation 6F(4) of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005 as if it employed at least one person who is an active member of a scheme.

(2) Where this paragraph applies, Part IV of the Order and these Regulations are modified so that references to “employer” include a reference to a deferred employer.

(3) This paragraph ceases to apply where the deferred debt arrangement referred to in regulation 6F of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005 in respect of the deferred employer comes to an end in accordance with that regulation.

**3D.** For the purposes of paragraphs 3B and 3C, “deferred debt arrangement” and “deferred employer” have the meanings given in regulation 2 of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005.”.

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(1) [S.R. 2005 No. 568](#); paragraph 3A was inserted by regulation 15 of [S.R. 2012 No. 1](#)