
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 234

**The Occupational Pension Schemes (Master Trusts)
(No. 2) Regulations (Northern Ireland) 2022**

Application of Part 1 of the Act

26.—(1) Part 1 of the Act does not apply to schemes which have all the following characteristics—

- (a) on 20th October 2016, the scheme—
 - (i) was providing non-money purchase benefits (whether alone or in conjunction with other benefits), and
 - (ii) was used, or intended to be used, by 2 or more employers;
- (b) membership of the scheme is limited to members, or former members, of a pension scheme established by statute for a specific occupational group, industry or profession;
- (c) the scheme ceased to accept new members on a date which is not later than 6 months after the commencement date.

(2) In paragraph (1)(c), a “new member” includes a person who was formerly a member of the scheme by virtue of a relationship with a previous employer, except where that person’s employment contract was transferred to the person’s current employer as a result of a relevant transfer as defined in regulation 2 of the TUPE Regulations.