

STATUTORY RULES OF NORTHERN IRELAND

2024 No. 78

The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024

Amendment of the Companies Act

- 30.**—(1) The Companies Act is amended in accordance with paragraphs (2) to (5).
- (2) In section 384 (companies excluded from the small companies regime)—
- (a) in subsection (1)(b)(iii)(1) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021(2)”;
 - (b) in subsection (2)(f)(3) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.
- (3) In section 467 (companies excluded from being treated as medium-sized)—
- (a) in subsection (1)(b)(iii)(4) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”;
 - (b) in subsection (2)(f)(5) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.
- (4) In section 478(b)(iii)(6) (companies excluded from small companies exemption) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.
- (5) In section 479B(b)(iii)(7) (companies excluded from the subsidiary companies audit exemption) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

Commencement Information

- II** Reg. 30 in operation at 27.3.2024, see [reg. 1](#)

- (1) Subsection (1) was amended by regulation 3(2)(a) of [S.I. 2007/2932](#), regulation 4(5)(a) of [S.I. 2015/980](#), regulation 30(2)(a) of [S.I. 2018/1030](#) and regulation 30(2)(a) of [S.R. 2023 No. 148](#)
- (2) [2021 c. \(N.I.\)6](#)
- (3) Subsection (2) was amended by paragraph 111 of Schedule 18 to the Financial Services Act 2012 ([c. 21](#)), regulation 3(2)(b) of [S.I. 2007/2932](#), regulation 2(2) of [S.I. 2013/2005](#), regulation 4(5)(b) of [S.I. 2015/980](#), regulation 30(2)(b) of [S.I. 2018/1030](#), paragraph 2 of Schedule 2 to [S.I. 2019/145](#) and regulation 30(2)(b) of [S.R. 2023 No. 148](#)
- (4) Subsection (1) was amended by paragraph 111 of Schedule 18 to the Financial Services Act 2012, regulation 2(7)(a) of [S.I. 2013/2005](#), regulation 30(3)(a) of [S.I. 2018/1030](#) and regulation 30(3)(a) of [S.R. 2023 No. 148](#)
- (5) Subsection (2) was amended by paragraph 111 of Schedule 18 to the Financial Services Act 2012, regulation 3(3) of [S.I. 2007/2932](#), regulation 2(7)(b) and (c) of [S.I. 2013/2005](#), regulation 9(4) of [S.I. 2015/980](#), regulation 30(3)(b) of [S.I. 2018/1030](#), paragraph 16 of Schedule 2 to [S.I. 2019/145](#) and regulation 30(3)(b) of [S.R. 2023 No. 148](#)
- (6) Section 478 was amended by regulation 3(5) of [S.I. 2007/2932](#), regulation 30(4) of [S.I. 2018/1030](#) and regulation 30(4) of [S.R. 2023 No. 148](#)
- (7) Section 479B was inserted by regulation 7 of [S.I. 2012/2301](#) and amended by regulation 10(3) of [S.I. 2015/980](#), regulation 30(5) of [S.I. 2018/1030](#) and regulation 30(5) of [S.R. 2023 No. 148](#)

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024, Section 30.