
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 90

The Occupational Pension Schemes (Funding and Investment Strategy and Amendment) Regulations (Northern Ireland) 2024

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Occupational Pension Schemes (Funding and Investment Strategy and Amendment) Regulations (Northern Ireland) 2024 and shall come into operation on 6th April 2024.

Commencement Information

II Reg. 1 in operation at 6.4.2024, see [reg. 1](#)

Interpretation

2.—(1) In these Regulations—

“the actuarial valuation to which the funding and investment strategy relates” has the meaning given by regulation 7(8)(b);

“Code” means a code of practice issued by the Regulator;

“group undertaking” has the meaning given by section 1161 of the Companies Act 2006⁽¹⁾ (meaning of “undertaking” and related expressions);

“journey plan” in relation to a scheme means the scheme’s planned progress in accordance with its funding and investment strategy as it moves towards the relevant date, starting with the effective date of the actuarial valuation to which the funding and investment strategy relates and ending with the relevant date;

“low dependency funding basis” in relation to a calculation of the liabilities of a scheme has the meaning given by regulation 5;

“low dependency investment allocation” has the meaning given by regulation 4;

“maturity” in relation to a scheme is measured in accordance with regulation 3;

“professional trustee body” means a body which—

(a) was not established by an employer in relation to the scheme;

(b) is remunerated for its services as a trustee by one or more schemes;

- (c) has arranged a policy of indemnity insurance in relation to the exercise of its functions as a trustee of the scheme, and
- (d) is carrying out its functions as a trustee of the scheme in the ordinary course of a profession or business which consists of, or includes, providing and holding itself out as providing services in connection with the management or administration of trusts or any particular aspect of such management or administration, whether or not such services relate to a particular kind of trust;

“relevant date” in relation to a scheme means the date determined in accordance with regulation 7 (as revised from time to time in accordance with that regulation);

“significant maturity” in relation to a scheme has the meaning given by regulation 3(1)(b);

“strength of the employer covenant” has the meaning given by regulation 6.

(2) In these Regulations, any reference to a numbered Article is a reference to the Article of the Pensions (Northern Ireland) Order 2005 bearing that number.

Commencement Information

I2 Reg. 2 in operation at 6.4.2024, see [reg. 1](#)

PART 2

FUNDING AND INVESTMENT STRATEGY

Scheme maturity

3.—(1) For the purposes of these Regulations—

- (a) the maturity of a scheme is to be measured in years using a duration of liabilities measure in accordance with paragraphs (2) to (4);
- (b) a scheme reaches significant maturity on the date it reaches the duration of liabilities in years, or such other date, specified by the Regulator in a Code (and the Regulator may specify different durations of liabilities in years or different dates for different descriptions of schemes).

(2) The duration of liabilities measure to be used for the purposes of paragraph (1) is the weighted mean time until the payment of pensions and other benefits under the scheme, weighted by the discounted payments, and, in this regulation, a discounted payment is the present value, at the effective date the duration is calculated, of an expected payment of pension or other benefits, calculated using the assumptions set out in paragraphs (3) and (4).

(3) The actuarial assumptions used for the purposes of paragraph (2) must be actuarial assumptions used in a calculation of the liabilities of a scheme on a low dependency funding basis.

(4) Of the actuarial assumptions used for the purposes of paragraph (2), the economic assumptions must be chosen by reference to the economic circumstances prevailing on 31st March 2023.

(5) In determining the future maturity of a scheme, the trustees or managers of the scheme may take into consideration whether new members may be admitted to the scheme and the future accrual of benefits provided that such assumptions are reasonable and based on an assessment of the financial ability of the employer, in relation to its legal obligations to the scheme, to support the scheme, as assessed by considering the matters set out in regulation 6(4).

Commencement Information

I3 Reg. 3 in operation at 6.4.2024, see [reg. 1](#)

Low dependency investment allocation

4. Low dependency investment allocation means the assets of a scheme are invested in such a way that the value of the assets relative to the value of the scheme’s liabilities is highly resilient to short-term adverse changes in market conditions so that further employer contributions are not expected to be required to make provision for the scheme’s liabilities.

Commencement Information

I4 Reg. 4 in operation at 6.4.2024, see [reg. 1](#)

Low dependency funding basis

5.—(1) For the purposes of these Regulations, the liabilities of a scheme are calculated on a low dependency funding basis where they are calculated using actuarial assumptions which comply with the requirement in paragraph (2).

(2) The requirement is that further employer contributions would not be expected to be required to make provision for the scheme’s liabilities under a scheme (“S”), if the presumptions in paragraph (3) were satisfied in relation to S.

(3) The presumptions are—

- (a) the funding level⁽²⁾ of S is 1:1, on a calculation of the liabilities of S which uses those actuarial assumptions, and
- (b) the assets of S are invested in accordance with a low dependency investment allocation.

Commencement Information

I5 Reg. 5 in operation at 6.4.2024, see [reg. 1](#)

Strength of the employer covenant

6.—(1) For the purposes of these Regulations, the strength of the employer covenant has the meaning given in paragraph (2) and is assessed in accordance with paragraphs (3) to (6).

(2) The strength of the employer covenant means—

- (a) the financial ability of the employer, in relation to its legal obligations to the scheme, to support the scheme, and
- (b) the expected level of support for the scheme from any contingent assets (whether from the employer in relation to the scheme, group undertakings or other persons), to the extent the trustees or managers of the scheme could reasonably expect the contingent assets to be—
 - (i) legally enforceable by them, and
 - (ii) sufficient to provide that support at such time as the trustees or managers may be required to enforce the support to the scheme.

(2) See the definition of “funding level” in Article 200A(3)(a) of the Pensions (Northern Ireland) Order 2005

(3) The strength of the employer covenant is assessed in relation to an assessment of the difference between the value of the assets of the scheme and the value of its liabilities.

(4) For the purposes of paragraph (2)(a), the matters to be considered in assessing the financial ability of the employer, in relation to its legal obligations to the scheme, to support the scheme are—

- (a) the cash flow, and expected future cash flow, of the employer;
- (b) other matters which are likely to affect the employer’s future ability to support the scheme including but not limited to the performance, future development and resilience of the employer’s business, and the likelihood of an insolvency event⁽³⁾ occurring in relation to that employer;
- (c) for how long the trustees or managers of the scheme can be reasonably certain that they can rely on an assessment of the matters in sub-paragraphs (a) and (b), and
- (d) for how long the trustees or managers of the scheme can be reasonably certain that the employer will be able to continue to support the scheme.

(5) For the purposes of paragraph (3)—

- (a) the assessment of the difference between the value of the assets of the scheme and the value of its liabilities is to be assessed by reference to—
 - (i) the actuary’s⁽⁴⁾ estimate of the value of the liabilities calculated on a low dependency funding basis, and
 - (ii) the actuary’s estimate of the solvency of the scheme, as defined by regulation 7(6) of the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005⁽⁵⁾ (actuarial valuations and reports), and
- (b) in considering how much weight is to be given to each of the estimates referred to in sub-paragraph (a) for the purposes of the assessment, account is to be given to the likelihood of an event occurring which would result in an amount being treated as a debt due from the employer to the trustees or managers of the scheme under Article 75⁽⁶⁾ of the 1995 Order (deficiencies in the assets).

(6) Where an assessment of the strength of the employer covenant is being carried out for the purposes of a determination, review or revision of a funding and investment strategy, or the subsequent preparation, review or revision of a statement of strategy setting out that funding and investment strategy, the actuary’s estimates referred to in paragraph (5) are the estimates set out in the actuarial valuation to which the funding and investment strategy relates.

Commencement Information

I6 Reg. 6 in operation at 6.4.2024, see [reg. 1](#)

Relevant date

7.—(1) For the purposes of Article 200A(3)(b) (funding and investment strategy), the trustees or managers of the scheme must set, and from time to time review and revise, a date (the “relevant date”) in accordance with this regulation.

(3) See the definition of “insolvency event” in Article 105 of the Pensions (Northern Ireland) Order 2005 as amended by Schedule 4 to the Insolvency (Amendment) Act (Northern Ireland) 2016 (c. 2 (N.I.)), Article 2 of S.R. 2006 No. 529 and paragraph 252(7) of Schedule 1 to S.I. 2009/1941

(4) See the definition of “the actuary” in Article 47(1)(b) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)); see also Article 212 of the Pensions (Northern Ireland) Order 2005

(5) S.R. 2005 No. 568

(6) Article 75 was amended by Article 248 of the Pensions (Northern Ireland) Order 2005 and paragraph 8 of Schedule 6 to the Pension Schemes Act 2021

(2) Where a scheme has not reached significant maturity, subject to paragraph (6), the relevant date must not be later than the end of the scheme year in which the date in paragraph (3) falls.

(3) The date is the date set out in the actuarial valuation to which the funding and investment strategy relates as the actuary's estimate of the date on which the scheme is expected to reach significant maturity.

(4) Where a scheme has reached significant maturity, subject to paragraph (6), the relevant date is the effective date of the actuarial valuation to which the funding and investment strategy relates.

(5) Paragraph (6) applies to a scheme which meets the following conditions—

- (a) there is a section of the scheme which provides cash balance benefits within the meaning of section 75 of the Pension Schemes Act 2015(7);
- (b) there is a section of the scheme which is a collective money purchase scheme within the meaning of section 52(2) of the Pension Schemes Act 2021(8), and
- (c) active members of the scheme are active members of both sections.

(6) Where this paragraph applies, the trustees or managers of the scheme must, in respect of the section which provides cash balance benefits, set the relevant date.

(7) Each time the funding and investment strategy is reviewed the trustees or managers of the scheme must review the relevant date and revise it if it is necessary or appropriate to do so taking account of the provisions of this regulation.

(8) In this regulation—

- (a) in paragraph (2), “scheme year” means—
 - (i) either—
 - (aa) a year specified for the purposes of the scheme rules in any document which contains those rules, or
 - (bb) if no such year is specified, the period of 12 months commencing on 1st April or on such other date as the trustees or managers select, or
 - (ii) such other period (if any) exceeding 6 months but not exceeding 18 months as is selected by the trustees or managers in connection with—
 - (aa) the commencement or termination of the scheme, or
 - (bb) a variation of the date on which the year or period referred to in head (i) is to commence;
- (b) in paragraph (3), “the actuarial valuation to which the funding and investment strategy relates” means—
 - (i) where the funding and investment strategy is being determined, reviewed or revised in a case set out in regulation 12(1) or (2)(a) to (c), being a case where the time within which a funding and investment strategy must be determined or reviewed (and, if applicable, revised) relates to the effective date of an actuarial valuation, that actuarial valuation;
 - (ii) where the funding and investment strategy is being reviewed or revised in a case set out in regulation 12(2)(d), the actuarial valuation specified in the direction or, if no such actuarial valuation is specified, the most recent actuarial valuation, or
 - (iii) where the funding and investment strategy is being reviewed or revised in any other case, the most recent actuarial valuation.

(7) 2015 c. 8

(8) 2021 c. 1

Commencement Information

17 Reg. 7 in operation at 6.4.2024, see [reg. 1](#)

Actuarial methods and assumptions for purposes of funding level

8.—(1) In specifying the funding level they intend the scheme to have achieved as at the relevant date, the trustees or managers of the scheme must follow the requirements in paragraph (2).

(2) The requirements are that they must—

- (a) use an accrued benefits funding method, and
- (b) calculate the liabilities of the scheme on a low dependency funding basis.

(3) Subject to paragraphs (1) and (2), it is for the trustees or managers of a scheme to determine which methods and assumptions are to be used in specifying the funding level they intend the scheme to have achieved as at the relevant date.

Commencement Information

18 Reg. 8 in operation at 6.4.2024, see [reg. 1](#)

Consistency of assumptions

9. Where the trustees or managers of a scheme are required to use actuarial assumptions to determine or revise a scheme’s funding and investment strategy—

- (a) in any calculation of the liabilities of a scheme on a low dependency funding basis, the trustees or managers must choose the same set of assumptions, and
- (b) in a calculation of the duration of liabilities measure within regulation 3, the trustees or managers must choose—
 - (i) in relation to the economic assumptions, the same methodology for calculating those assumptions as is used in paragraph (a), and
 - (ii) in relation to all other assumptions, the same set of assumptions as are used in paragraph (a).

Commencement Information

19 Reg. 9 in operation at 6.4.2024, see [reg. 1](#)

Matters and principles

10. For the purposes of Article 200A(4)(a) (funding and investment strategy), Schedule 1 sets out matters the trustees or managers of a scheme must take into account, and principles they must follow, in determining or revising the scheme’s funding and investment strategy.

Commencement Information

110 Reg. 10 in operation at 6.4.2024, see [reg. 1](#)

Funding and investment strategy – level of detail

11. For the purposes of Article 200A(4)(b) (funding and investment strategy), the funding and investment strategy must specify—

- (a) the way in which the trustees or managers of the scheme intend pensions and other benefits under the scheme will be provided over the long term;
- (b) the funding level, calculated in accordance with the requirements in regulation 8(2), of the scheme as at the effective date of the actuarial valuation to which the funding and investment strategy relates, as set out in that valuation;
- (c) in the case of a scheme which has not reached the relevant date—
 - (i) the expected maturity of the scheme at the relevant date;
 - (ii) the assumptions used in specifying the funding level, calculated in accordance with the requirements in regulation 8(2) and (3), the trustees or managers intend the scheme to have achieved as at the relevant date, and
 - (iii) how the assumptions referred to in sub-paragraph (ii) are different to the assumptions used in calculating the scheme’s technical provisions in the actuarial valuation to which the funding and investment strategy relates;
- (d) in the case of a scheme which has reached the relevant date, the assumptions used in the actuary’s estimate of the funding level of the scheme as at the effective date of the actuarial valuation to which the funding and investment strategy relates;
- (e) the discount rate or rates and other assumptions used in calculating the scheme’s technical provisions in the actuarial valuation to which the funding and investment strategy relates;
- (f) how the trustees or managers of the scheme expect the discount rate or rates to change over time, and
- (g) in respect of the requirement in Article 200A(2)(b) to specify the investments the trustees or managers intend the scheme to hold on the relevant date, the proportion of the assets of the scheme the trustees or managers intend to allocate to different categories of investments.

Commencement Information

III Reg. 11 in operation at 6.4.2024, see [reg. 1](#)

Determination, review and revision of funding and investment strategy

12.—(1) The first funding and investment strategy for a scheme must be determined within the period of 15 months beginning with the effective date of the first actuarial valuation obtained by the trustees or managers, whether under Article 203(9) (actuarial valuations and reports) or otherwise, on or after 22nd September 2024.

- (2) The funding and investment strategy must be reviewed and, if applicable, revised—
 - (a) within the period of 15 months beginning with the effective date of each subsequent actuarial valuation under Article 203(1)(a);
 - (b) in the case of an actuarial valuation where the Regulator has given directions under Article 210(2)(b)(i) (powers of the Regulator)—
 - (i) within the period of 3 months beginning with the date of the directions if the effective date of the valuation is before the date of the directions, and

(9) Article 203 was amended by paragraph 4 of Schedule 11 to the Pension Schemes Act 2021

- (ii) within the period of 6 months beginning with the effective date of the valuation if that date is the same as or later than the date of the directions;
 - (c) in the case of an actuarial valuation which does not fall within sub-paragraph (a) or (b), within the period of 15 months beginning with the effective date of the valuation;
 - (d) where the Regulator has given a direction under Article 210(2)(aa)(10), and in a case which does not fall within sub-paragraphs (a) to (c) of this paragraph, within the period of 3 months beginning with the date of the direction, and
 - (e) as soon as reasonably practicable after any material change in the circumstances of the scheme or of the employer in relation to the scheme.
- (3) In paragraph (2)(e)—
- (a) a material change in the circumstances of the scheme includes but is not limited to—
 - (i) a material change in the value of the assets of the scheme relative to the value of its liabilities, or
 - (ii) a material change in the maturity of the scheme, and
 - (b) a material change in the circumstances of the employer in relation to the scheme includes but is not limited to a material change in the strength of the employer covenant.

Commencement Information

I12 Reg. 12 in operation at 6.4.2024, see [reg. 1](#)

PART 3

STATEMENT OF STRATEGY

Supplementary matters

13. For the purposes of Article 200B(2)(d) (statement of strategy), the other supplementary matters prescribed are set out in Schedule 2.

Commencement Information

I13 Reg. 13 in operation at 6.4.2024, see [reg. 1](#)

Review and revision of Part 2 of a scheme's statement of strategy

14. For the purposes of Article 200B(4) (statement of strategy), the trustees or managers must review and, if necessary in the light of that review, revise Part 2 of the scheme's statement of strategy and prepare a replacement statement of strategy incorporating it as soon as reasonably practicable after any review of the scheme's funding and investment strategy, whether or not the scheme's funding and investment strategy is revised.

Commencement Information

I14 Reg. 14 in operation at 6.4.2024, see [reg. 1](#)

(10) Article 210(2)(aa) was inserted by paragraph 7(3) of Schedule 11 to the Pension Schemes Act 2021

Requirements for chair of trustees

15. A chair of the trustees who signs a statement of strategy prepared for a trust scheme⁽¹¹⁾ on behalf of the trustees under Article 200B(6) (statement of strategy) must be—

- (a) an individual who is a trustee of the scheme;
- (b) a professional trustee body which is a trustee of the scheme, or
- (c) where a company which is not a professional trustee body is a trustee of the scheme, an individual who is a director of that company and through whom the company exercises its functions as trustee of the scheme, or a professional trustee body which is a director of that company.

Commencement Information

I15 Reg. 15 in operation at 6.4.2024, see [reg. 1](#)

Part 2 of a scheme's statement of strategy – level of detail

16.—(1) This regulation makes provision regarding the level of detail required in Part 2 of a statement of strategy.

(2) In relation to the supplementary matter in paragraph 7 of Schedule 2, Part 2 must set out the proportion of the assets allocated to different categories of investments.

(3) In setting out the matters in paragraphs 6, 7 to 9 and 11 to 12 of Schedule 2, the trustees or managers must explain the evidence on which these are based.

(4) The Regulator may exercise a discretion as to the level of detail required in respect of each matter set out in Schedule 2, as the Regulator considers appropriate.

Commencement Information

I16 Reg. 16 in operation at 6.4.2024, see [reg. 1](#)

Form of statement of strategy

17. The statement of strategy must be submitted in a form as set out by the Regulator.

Commencement Information

I17 Reg. 17 in operation at 6.4.2024, see [reg. 1](#)

Statement of strategy to the Regulator

18.—(1) The trustees or managers of a scheme must send a statement of strategy to the Regulator at such times and on such occasions as are specified in paragraphs (2) to (4).

(2) If the funding and investment strategy is revised after the Regulator has given directions under Article 210(2)(b)(i) (powers of the Regulator), the trustees or managers must send the statement of strategy as soon as reasonably practicable—

(11) See the definition of “trust scheme” in Article 121(1) of the Pensions (Northern Ireland) Order 1995; see also Article 212 of the Pensions (Northern Ireland) Order 2005

- (a) after the period of 3 months beginning with the date of directions if the effective date of the valuation is before the date of the directions, or
- (b) after the period of 6 months beginning with the effective date of the valuation if that is on or after the date of the directions.

(3) Where the Regulator directs the trustees or managers of a scheme to revise the scheme's funding and investment strategy under Article 210(2)(aa), the trustees or managers must send the statement of strategy as soon as reasonably practicable after the period of 3 months beginning with the date of the direction.

(4) In all other cases, after the trustees or managers of a scheme have prepared or revised the funding and investment strategy, they must send the statement of strategy to which the funding and investment strategy relates as soon as is reasonably practicable.

Commencement Information

I18 Reg. 18 in operation at 6.4.2024, see [reg. 1](#)

PART 4

AMENDMENTS TO REGULATIONS

Amendments to the Occupational Pension Schemes (Scheme Funding) Regulations

19.—(1) The Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005⁽¹²⁾ are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2(1) (interpretation)—

(a) after the definition of “the commencement date” insert—

““the Funding and Investment Strategy Regulations” means the Occupational Pension Schemes (Funding and Investment Strategy and Amendment) Regulations (Northern Ireland) 2024;”;

(b) in the definition of “the relevant accounts” in paragraph (b) for “valuation.” substitute “valuation;”;

(c) after the definition of “the relevant accounts” add—

““relevant date” has the meaning given by regulation 2(1) of the Funding and Investment Strategy Regulations.”.

(3) In regulation 7 (actuarial valuations and reports)—

(a) in paragraph (4)—

(i) in sub-paragraph (a) for “Schedule 1, and” substitute “Schedule 1;”;

(ii) in sub-paragraph (b) for “scheme.” substitute “scheme, and”;

(iii) after sub-paragraph (b) add—

“(c) the actuary’s estimate of—

(i) the maturity of the scheme as at the effective date of the valuation;

(ii) the maturity of the scheme as at the relevant date, where the relevant date is different from the effective date of the valuation;

⁽¹²⁾ S.R. 2005 No. 568; relevant amending Regulations are S.R. 2006 No. 297

- (iii) the date on which the scheme is expected to (or, if applicable, did) reach significant maturity, and
 - (iv) the funding level⁽¹³⁾ of the scheme as at the effective date of the valuation, calculated in accordance with the requirements in regulation 8(2) of the Funding and Investment Strategy Regulations (actuarial methods and assumptions for purposes of funding level) and expressed as a ratio.”;
- (b) after paragraph (4) insert—
 - “(4A) Where, for the purposes of the actuary’s estimates in paragraph (4)(c), the actuary is required to use actuarial assumptions, the actuary must use the assumptions chosen by the trustees or managers of the scheme, in accordance with the Funding and Investment Strategy Regulations, for the purposes of the determination or revision of the funding and investment strategy for which the actuarial valuation is the actuarial valuation to which the funding and investment strategy relates.”;
- (c) in paragraph (6) for “paragraph (4)” substitute “paragraph (4)(b)”;
- (d) after paragraph (7) add—
 - “(8) For the purposes of paragraph (4)(c)(i) to (iii), the estimates are to be determined in accordance with the principles in regulation 3(1) to (4) of the Funding and Investment Strategy Regulations (scheme maturity).
 - (9) In paragraph (4A), “the actuarial valuation to which the funding and investment strategy relates” has the meaning given by regulation 2(1) of the Funding and Investment Strategy Regulations.
 - (10) Paragraphs (4)(c), (4A) and (8) apply only in relation to actuarial valuations with an effective date on or after 22nd September 2024.”.
- (4) In regulation 8⁽¹⁴⁾ (recovery plan)—
 - (a) after paragraph (1) insert—
 - “(1A) For the purposes of Article 205(3A)⁽¹⁵⁾, in determining whether a recovery plan is appropriate having regard to the nature and circumstances of the scheme, the trustees or managers must follow the principle that the period specified for the purposes of Article 205(2)(b) must be as soon as the employer can reasonably afford.”;
 - (b) in paragraph (2)—
 - (i) in sub-paragraph (d) for “members, and” substitute “members;”;
 - (ii) in sub-paragraph (e) for “that person.” substitute “that person, and”;
 - (iii) after sub-paragraph (e) add—
 - “(f) the impact of the recovery plan on the sustainable growth of the employer.”;
 - (c) after paragraph (7) insert—
 - “(7A) The requirement in paragraph (7)(a) does not apply where the effective date of the actuarial valuation to which the recovery plan relates is on or after 22nd September 2024.

⁽¹³⁾ See the definition of “funding level” in Article 200A(3)(a) of the Pensions (Northern Ireland) Order 2005 as inserted by paragraph 2 of Schedule 11 to the Pension Schemes Act 2021

⁽¹⁴⁾ Regulation 8 was amended by regulation 5(2) of [S.R. 2006 No. 297](#)

⁽¹⁵⁾ Article 205(3A) was inserted by paragraph 5 of Schedule 11 to the Pension Schemes Act 2021

Changes to legislation: There are currently no known outstanding effects for the The Occupational Pension Schemes (Funding and Investment Strategy and Amendment) Regulations (Northern Ireland) 2024. (See end of Document for details)

(7B) Paragraphs (1A) and (2)(f) apply only in relation to recovery plans where the effective date of the actuarial valuation to which the recovery plan relates is on or after 22nd September 2024.”.

(5) In Schedule 2 (modifications of the Order and Regulations) in paragraphs 1(1), (4) and (6), 4(4), 5(3), 7 and 9 after “Part IV of the Order” insert “, the Funding and Investment Strategy Regulations”.

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Commencement Information

I19 Reg. 19 in operation at 6.4.2024, see [reg. 1](#)

Sealed with the Official Seal of the Department for Communities on 5th April 2024

(L.S.)

David Tarr
A senior officer of the Department for
Communities

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Funding and Investment Strategy and Amendment) Regulations (Northern Ireland) 2024.