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DRAFT STATUTORY INSTRUMENTS

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**2005 No.**

**The Pensions (Northern Ireland) Order 2005**

**PART IX**

**MISCELLANEOUS AND SUPPLEMENTARY**

*Dissolution of existing bodies – information*

**Information obtained by the Regulator**

**275.**—(1) Subject to paragraph (2), information obtained by the Regulator by virtue of section 300(2) of the Pensions Act 2004 (c. 35) is to be treated for the purposes of Articles 77 to 82 (disclosure of information) as having been obtained by the Regulator in the exercise of its functions from the person from whom the Occupational Pensions Regulatory Authority (“OPRA”) obtained it.

(2) Information obtained by the Regulator by virtue of section 300(2) of the Pensions Act 2004 which was supplied to OPRA for the purposes of its functions by an authority exercising functions corresponding to the functions of OPRA in a country or territory outside the United Kingdom (the “overseas authority”) is to be treated for the purposes mentioned in paragraph (1) as having been supplied to the Regulator for the purposes of its functions by the overseas authority.

(3) Where tax information disclosed to OPRA is obtained by the Regulator by virtue of section 300(2) of the Pensions Act 2004, paragraph (1) does not apply and paragraphs (3) and (4) of Article 83 apply as if that information had been disclosed to the Regulator by virtue of paragraph (2) of that Article.

For this purpose “tax information” has the same meaning as in that Article.

**Information obtained by the Board**

**276.**—(1) Information obtained by the Board by virtue of section 302(2) of the Pensions Act 2004 (c. 35) is to be treated for the purposes of Articles 179 to 183 and 185 (disclosure of information) as having been obtained by the Board in the exercise of its functions from the person from whom the Pensions Compensation Board obtained it.

(2) Where tax information disclosed to the Pensions Compensation Board is obtained by the Board by virtue of section 302(2) of the Pensions Act 2004, paragraph (1) does not apply and paragraphs (3) and (4) of Article 184 apply as if that information had been disclosed to the Board by virtue of paragraph (2) of that Article.

For this purpose, “tax information” has the same meaning as in that Article.

(3) Where the Pensions Compensation Board’s disclosure under Article 112(3) of the 1995 Order of information to which paragraph (1) applies was subject to any express restriction, the Board’s powers of disclosure under Articles 180 to 183 and 185, in relation to that information, are subject to the same restriction.