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STATUTORY RULES OF NORTHERN IRELAND

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**2017 No. 38**

**PENSIONS**

**The Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations (Northern Ireland) 2017**

*Made* - - - - *10th February 2017*

*Coming into operation* *6th March 2017*

The Department for Communities<sup>(1)</sup> makes the following Regulations in exercise of the powers conferred by section 69A(1) and (3) of the Pensions (No. 2) Act (Northern Ireland) 2008<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations (Northern Ireland) 2017 and shall come into operation on 6th March 2017.

**Amendment of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations**

2. In regulation 5D(1) of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010<sup>(3)</sup> (tax protection)—

(a) in sub-paragraph (d) for “etc.” substitute “etc.”;

(b) after sub-paragraph (d) add—

“(e) paragraph 1 or 9 of Schedule 4 to the Finance Act 2016<sup>(4)</sup> (pensions: lifetime allowance: transitional provision).”.

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(1) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(2) 2008 c. 13 (N.I.); section 69A was inserted by section 37(2) of the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.))

(3) S.R. 2010 No. 122; regulation 5D was inserted by regulation 5 of S.R. 2015 No. 310

(4) 2016 c. 24