STATUTORY RULES OF NORTHERN IRELAND

2006 No. 65

PENSIONS

The Occupational Pension Schemes (Republic of Ireland Schemes Exemption (Revocation) and Tax Exempt Schemes (Miscellaneous Amendments)) Regulations (Northern Ireland) 2006

Made - - - - 27th February 2006

Coming into operation in accordance with regulation 1

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 109, 164(1) and (4), 170, 176(4) and 177(2) and (3) of the Pension Schemes (Northern Ireland) Act 1993(**1**), Articles 10(3), 27, 37(10), 38(3)(b), 40(1) and (2), 41(1) and (6), 47(5), 49(2) and (3), 50(7), 68(2)(e) and (5), 69(6), 73(2)(b), 75(1)(b), (5), (6D)(b)(i) and (10), 75A(1) to (4), 76(8), 85(1), 87(2), 115, 116, 122(3) and 166(1) to (3) of the Pensions (Northern Ireland) Order 1995(**2**), and now vested in it(**3**), and Articles 34(1)(b), 48(1)(b) and (7)(a), 55(5), 264, 265(1) and 287(2) and (3) of the Pensions (Northern Ireland) Order 2005(**4**).

Citation and commencement

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Republic of Ireland Schemes Exemption (Revocation) and Tax Exempt Schemes (Miscellaneous Amendments)) Regulations (Northern Ireland) 2006 and shall come into operation on 20th March 2006, subject to paragraphs (2) and (3).

(**1**) 1993 c. 49; section 109 was amended by section 48 of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)) and by S.R. 2005 No. 434; section 164 was substituted by Article 151(1) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and amended by paragraph 73 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671); section 170 was substituted by Article 161 of the Pensions (Northern Ireland) Order 1995 and amended by paragraph 3 of Schedule 1 and paragraph 23 of Schedule 10 to the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)) and repealed in part by Schedule 11 to that Order and section 176(4) was repealed in part by Schedule 11 to that Order

(**2**) S.I. 1995/3213 (N.I. 22); Article 40(2) was repealed in part by Article 152(2) of S.I. 2001/3649; Article 73 was substituted by Article 247(1) of the Pensions (Northern Ireland) Order 2005; Article 75 was amended by Article 248 of that Order; Article 75A was inserted by Article 249 of that Order; Article 87(2) was amended by paragraph 60 of Schedule 10 to that Order; Article 115(2) was amended by section 43(3) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 and paragraph 61 of Schedule 10 to the Pensions (Northern Ireland) Order 2005 and Article 116 was amended by paragraph 62 of Schedule 10 and repealed in part by Schedule 11 to that Order

(**3**) *See* Article 8(b) of S.R. 1999 No. 481

(**4**) S.I. 2005/255 (N.I. 1)

(2) Regulations 2, 3 and 6 to 8 shall come into operation on 30th March 2006.

(3) Regulation 10 shall come into operation on 6th April 2006.

Amendment of the Occupational Pension Schemes (Winding Up) Regulations

2. In regulation 10(1) of the Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996(**5**) (disapplication of Article 38) for sub-paragraph (d) there shall be substituted the following sub-paragraph—

"(d) to a scheme—

(i) which is a section 615(6) scheme, and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under Article 264 of the Pensions (Northern Ireland) Order 2005 (general authorisation to accept contributions from European employers), or

(bb) approved under Article 265 of that Order (approval in relation to particular European employer) in relation to a European employer;".

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations

3.—(1) The Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1997(**6**) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 2 (application of these Regulations)—

(a) in paragraph (1) after sub-paragraph (a) there shall be inserted the following sub-paragraph —

"(aa) is a scheme which—

(i) has such a superannuation fund as is mentioned in section 615(6) of the Income and Corporation Taxes Act 1988(**7**) (exemption from tax in respect of certain pensions), and

(ii) is undertaking cross-border activities, or", and

(b) after paragraph (2) there shall be inserted the following paragraph—

"(2A) For the purposes of this regulation, any reference to a scheme which is undertaking cross-border activities is a reference to a scheme in relation to which the trustees or managers are—

(a) authorised under Article 264 of the Pensions (Northern Ireland) Order 2005 (general authorisation to accept contributions from European employers); and

(b) approved under Article 265 of that Order (approval in relation to particular European employer) in relation to a European employer.".

(3) In regulation 8(1) (limited disclosure requirement imposed on trustees of schemes which are not tax-approved or public service pension schemes and on trustees of a scheme established by the Salvation Army Act 1963), for "neither regulation 2(1)(a) nor (b) refers" there shall be substituted "regulation 2(1)(a), (aa) or (b) does not refer,".

(**5**) S.R. 1996 No. 621, to which there are amendments not relevant to these Regulations
(**6**) S.R. 1997 No. 98; relevant amending Regulations are S.R. 1997 No. 160, S.R. 2000 Nos. 262 and 382 and S.R. 2005 No. 568
(**7**) 1988 c. 1

Amendment of the Occupational and Personal Pension Schemes (General Levy) Regulations

4.—(1) The Occupational and Personal Pension Schemes (General Levy) Regulations (Northern Ireland) 2005(**8**) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of "the 1997 Regulations" there shall be inserted the following definition—

""cross-border section 615 scheme" means a scheme—

(a) which has such a superannuation fund as is mentioned in section 615(6) of the Income and Corporation Taxes Act 1988 (exemption from tax in respect of certain pensions), and

(b) in relation to which the trustees or managers are—

(i) authorised under Article 264 of the Order (general authorisation to accept contributions from European employer), and

(ii) approved under Article 265 of the Order (approval in relation to particular European employer) in relation to a European employer;".

(3) In regulation 2(1) (the general levy) after "each registrable occupational pension scheme" there shall be inserted ", other than such a scheme which is a cross-border section 615 scheme,".

Amendment of the Register of Occupational and Personal Pension Schemes Regulations

5.—(1) The Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 2005(**9**) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of "relevant public authority" there shall be inserted the following definition—

""scheme undertaking cross-border activities" means a scheme in relation to which the trustees or managers—

(a) are proposing to apply for authorisation, or are authorised, under Article 264 of the 2005 Order (general authorisation to accept contributions from European employers), or

(b) are proposing to apply for approval, or are approved, under Article 265 of that Order (approval in relation to particular European employer) in relation to a European employer;".

(3) After sub-paragraph (b) of regulation 2(1) (registrable schemes) there shall be added "or" and the following sub-paragraph—

"(c) which—

(i) has such a superannuation fund as is mentioned in section 615(6) of the Income and Corporation Taxes Act 1988 (exemption from tax in respect of certain pensions), and

(ii) is a scheme undertaking cross-border activities.".

Amendment of the Occupational Pension Schemes (Employer Debt) Regulations

6. In regulation 4(1) of the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005(**10**) (schemes to which Article 75 does not apply) for sub-paragraph (g) there shall be substituted the following sub-paragraph—

"(g) a scheme—

(**8**) S.R. 2005 No. 92
(**9**) S.R. 2005 No. 93
(**10**) S.R. 2005 No. 168; relevant amending Regulations are S.R. 2005 No. 387

(i) which has such a superannuation fund as is mentioned in section 615(6) of the Taxes Act 1988 (exemption from tax in respect of certain pensions), and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under Article 264 of the 2005 Order (general authorisation to accept contributions from European employer), or

(bb) approved under Article 265 of that Order (approval in relation to particular European employer) in relation to a European employer;".

Amendment of the Occupational Pension Schemes (Winding up, etc.) Regulations

7. In regulation 3(1) of the Occupational Pension Schemes (Winding up, etc.) Regulations (Northern Ireland) 2005(**11**) (schemes to which Article 73 of the 1995 Order does not apply) for sub-paragraph (h) there shall be substituted the following sub-paragraph—

"(h) a scheme—

(i) which has such a superannuation fund as is mentioned in section 615(6) of the Taxes Act 1988 (exemption from tax in respect of certain pensions), and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under Article 264 of the 2005 Order (general authorisation to accept contributions from European employer), or

(bb) approved under Article 265 of that Order (approval in relation to particular European employer) in relation to a European employer;".

Amendment of the Pensions Regulator (Contribution Notices and Restoration Orders) Regulations

8. In regulation 2 of the Pensions Regulator (Contribution Notices and Restoration Orders) Regulations (Northern Ireland) 2005(**12**) (prescribed schemes) for sub-paragraph (i) there shall be substituted the following sub-paragraph—

"(i) a scheme—

(i) which has such a superannuation fund as is mentioned in section 615(6) of the 1988 Act (exemption from tax in respect of certain pensions), and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under Article 264 (general authorisation to accept contributions from European employer), or

(bb) approved under Article 265 (approval in relation to particular European employer) in relation to a European employer;".

Amendment of the Occupational Pension Schemes (Cross-border Activities) Regulations

9.—(1) The Occupational Pension Schemes (Cross-border Activities) Regulations (Northern Ireland) 2005(**13**) shall be amended in accordance with paragraphs (2) to (4).

(2) In regulation 2(1) (interpretation) after the definition of "seconded worker" there shall be inserted the following definition—

(**11**) S.R. 2005 No. 171, to which there are amendments not relevant to these Regulations
(**12**) S.R. 2005 No. 173; amended by S.R. 2005 No. 194
(**13**) S.R. 2005 No. 581