STATUTORY RULES OF NORTHERN IRELAND

2005 No. 413

PENSIONS

The Pension Schemes (Categories) Regulations (Northern Ireland) 2005

Made - - - - 1st September 2005
Coming into operation in accordance with regulation 1(1)

The Department for Social Development, in exercise of the powers conferred by sections 1(1) and 177(2), (3) and (4) of the Pension Schemes (Northern Ireland) Act 1993(**1**) and Articles 9(2) and 73(3) and (4)(a) of the Welfare Reform and Pensions (Northern Ireland) Order 1999(**2**), and now vested in it(**3**), and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Pension Schemes (Categories) Regulations (Northern Ireland) 2005 and shall come into operation—

(a) in the case of a pension scheme that has its main administration in the United Kingdom or that is specified in regulation 2(4), on 22nd September 2005, and

(b) in all other cases, on 6th April 2006.

(2) In these Regulations, "the 1993 Act" means the Pension Schemes (Northern Ireland) Act 1993.

Prescription of certain pension schemes as occupational pension schemes

2.—(1) The pension schemes to which this regulation applies are prescribed as occupational pension schemes for the purposes of section 1(1) (categories of pensions schemes) of the 1993 Act.

(2) This regulation applies to a pension scheme—

(a) established—

(i) for the purpose of providing benefits to, or in respect of, people with service in the employment of a participating employer, or

(**1**) 1993 c. 49; section 1 is amended by Article 216 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))
(**2**) S.I. 1999/3147 (N.I. 11); Article 9(2) is amended by paragraph 68 of Schedule 10 to the Pensions (Northern Ireland) Order 2005
(**3**) *See* Article 8(b) of S.R. 1999 No. 481

(ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people;

(b) that has its main administration in the United Kingdom or outside the member States, and

(c) the terms of which provide that each participating employer is a contributor to the scheme.

(3) For the purposes of paragraph (2), "participating employer" means, in relation to a pension scheme, an employer who enters into arrangements (whether before or after the coming into operation of these Regulations) with a view to the provision of benefits under the scheme to people with service in the employment of that employer.

(4) This regulation applies to a pension scheme established pursuant to paragraph 3.2 of Part 7 of Annex 2 to the Agreement set out in Schedule 1 to the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999(**4**) (agreement establishing implementation bodies: staffing arrangements).

(5) This regulation applies to a scheme which—

(a) is established—

(i) for the purpose of providing benefits to, or in respect of, people with service in employments of a description, or

(ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people,

and which—

(b) meets the criteria set out in paragraph (a) or (b) of the definition of "public service pension scheme" in section 1(1) of the 1993 Act, or

(c) is established with the concurrence of the Department of Finance and Personnel, by or with the approval of another government department, or

(d) is prescribed by regulations made by the Department and the Department of Finance and Personnel jointly under section 1(1) of the 1993 Act as being a scheme which ought in their opinion to be treated as a public service pension scheme for the purposes of the 1993 Act.

Prescription of certain stakeholder pension schemes as personal pension schemes

3. A stakeholder pension scheme—

(a) which is established under a trust;

(b) the provisions of which do not require the employer of any member of the scheme to make contributions to the scheme, and

(c) which would (apart from this regulation) be an occupational pension scheme,

shall be treated for all purposes as a personal pension scheme.

(**4**) S.I. 1999/859