STATUTORY RULES OF NORTHERN IRELAND

2005 No. 173

PENSIONS

The Pensions Regulator (Contribution Notices and Restoration Orders) Regulations (Northern Ireland) 2005

Made - - - -	*25th March 2005*
Coming into operation	*6th April 2005*

The Department for Social Development, in exercise of the powers conferred on it by Articles 34(1)(b), 48(1)(b) and (7)(a) and 287(3) of the Pensions (Northern Ireland) Order 2005(**1**) 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 Pensions Regulator (Contribution Notices and Restoration Orders) Regulations (Northern Ireland) 2005 and shall come into operation on 6th April 2005.

(2) In these Regulations –

"the Order" means the Pensions (Northern Ireland) Order 2005;

"the 1988 Act" means the Income and Corporation Taxes Act 1988(**2**);

"registered for tax purposes" in relation to a scheme, means registered in accordance with section 153 of the Finance Act 2004(**3**) (registration of pension schemes) or treated as registered by virtue of Schedule 36 of that Act (pension schemes etc: transitional provisions and savings);

"relevant public authority" has the meaning given in Article 280(4) (modification of the Order in relation to certain categories of schemes);

"tax approved scheme" means a scheme which is approved, or was formerly approved, under section 590(**4**) (conditions for approval of retirement benefit schemes) or 591(**5**) (discretionary

(**1**) S.I.2005/255 (N.I. 1)
(**2**) 1988 c. 1
(**3**) 2004 c. 12; at the time of the coming into operation of these Regulations section 153 had not yet been brought into force
(**4**) Section 590 was amended by paragraph 18 of Schedule 3 to the Finance Act 1988 (c. 39), paragraph 3 of Schedule 6 to the Finance Act 1989 (c. 26) (*see also* paragraph 18(2) and (3), of that Schedule) sections 34(2) and 36(2) and (3) of, the Finance Act 1991 (c. 31) and paragraph 2 of Schedule 10 to the Finance Act 1999 (c. 16)
(**5**) Section 591 was amended by paragraph 6 of Schedule 13 to the Finance Act 1988 (*see also* paragraph 1 of that Schedule), section 107 of the Finance Act 1994 (c. 9), section 59(2) of the Finance Act 1995 (c. 4) and paragraph 3 of Schedule 10 to the Finance Act 1999 (*see also* paragraph 18(1) and (3) of that Schedule)

approval) of the 1988 Act, or in respect of which an application for such approval has been duly made but has not been determined.

(3) In these Regulations any reference to a numbered Article is a reference to the Article of the Order bearing that number.

Prescribed schemes

2. For the purposes of Articles 34(1)(b) and 48(1)(b) (schemes to which Articles 34 (contribution notices) and 48 (restoration orders) do not apply), a prescribed scheme or a scheme of a prescribed description is –

(a) a scheme which has never been a tax approved scheme or has never been registered for tax purposes;

(b) a public service pension scheme under the provisions of which there is no requirement for assets related to the intended rate or amount of benefit under the scheme to be set aside in advance (disregarding requirements relating to voluntary contributions);

(c) a scheme which is made under Article 9 of the Superannuation (Northern Ireland) Order 1972(**6**) (superannuation of persons employed in local government service, etc.) and which provides pensions to persons mentioned in paragraph (1)(a) of that Article;

(d) a scheme which is established under section 48 of the Northern Ireland Act 1998(**7**) (pensions of members), or which was established under Part II of the Ministerial Salaries and Members' Pensions Act (Northern Ireland) 1965(**8**) or Article 3 of the Assembly Pensions (Northern Ireland) Order 1976(**9**);

(e) a scheme in respect of which a relevant public authority has given a guarantee or made any other arrangements for the purpose of securing that the assets of the scheme are sufficient to meet its liabilities;

(f) a scheme which provides relevant benefits within the meaning of section 612(1) of the 1988 Act (interpretation) but which is not a relevant statutory scheme within the meaning of section 611A(**10**) of that Act (definition of relevant statutory scheme);

(g) a scheme –

(i) which has been categorised by the Commissioners of Inland Revenue for the purposes of its approval, or registration, as a centralised scheme for non-associated employers;

(ii) which is not contracted-out, and

(iii) under the provisions of which the only benefits that may be provided on or after retirement (other than money purchase benefits derived from the payment of voluntary contributions by any person) are lump sum benefits which are not calculated by reference to a member's salary;

(h) a scheme –

(i) the only benefits provided by which (other than money purchase benefits) are death benefits, and

(ii) under the provisions of which no member has accrued rights (other than rights to money purchase benefits);

(**6**) S.I. 1972/1073 (N.I. 10)
(**7**) 1998 c. 47
(**8**) 1965 c. 18 (N.I.)
(**9**) S.I. 1976/1779
(**10**) Section 611A was inserted by paragraph 15 of Schedule 6 to the Finance Act 1989 and amended by paragraph 5 of Schedule 5 to the Finance Act 1999