STATUTORY RULES OF NORTHERN IRELAND

2005 No. 93

PENSIONS

The Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 2005

Made - - - - 11th March 2005
Coming into operation in accordance with regulation 1(1)

The Department for Social Development, in exercise of the powers conferred on it by Articles 55(2)(h), (3) and (5), 56(1) to (3), 280(1) and 287(2) and (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 Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 2005 and shall come into operation as follows –

(a) regulation 2, and this regulation insofar as it applies to it, on 1st April 2005;

(b) for all other purposes, on 6th April 2005.

(2) In these Regulations –

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

"Crown guarantee" in relation to a scheme, means a scheme in respect of which a relevant public authority has –

(a) given a guarantee in relation to any part of the scheme, any benefits payable under the scheme rules or any member of the scheme, or

(b) made any other arrangements for the purposes of securing that the assets of the scheme are sufficient to meet any part of its liabilities;

"deferred member" has the meaning given by Article 121(1) of the 1995 Order;

"pensioner member" has the meaning given by Article 121(1) of the 1995 Order(**2**);

"public service pension scheme" has the meaning given by section 1 of the Pension Schemes Act;

"registrable scheme" shall be construed in accordance with regulation 2;

(**1**) S.I. 2005/255 (N.I. 1)
(**2**) The definition of "pensioner member" was amended by paragraph 5(3) of Schedule 5 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.))

"relevant public authority" in relation to a Crown guarantee means –

(a) a Minister of the Crown (within the meaning of the Ministers of the Crown Act 1975(**3**)),

(b) a government department (including any body or authority exercising statutory functions on behalf of the Crown);

"trust scheme" means an occupational or personal pension scheme which is established under a trust.

Registrable schemes

2.—(1) A scheme which is of a description prescribed for the purposes of Article 55(5) of the 2005 Order (register of occupational and personal pension schemes – prescribed description of "registrable schemes") is a scheme –

(a) which –

(i) has more than one member, and

(ii) provides benefits which are not solely payable on the death of a member, and

(b) which –

(i) prior to 6th April 2006, has received the approval of the Board of Inland Revenue for the purposes of section 590 or section 591 (other than subsection (2)(g)) of the Income and Corporation Taxes Act 1988(**4**) (conditions for approval of retirement benefit schemes and discretionary approval), or for the purposes of Chapter IV of Part XIV of that Act (personal pension schemes),

(ii) is a public service pension scheme, or

(iii) on or after 6th April 2006, is or has been registered in accordance with section 153 of the Finance Act 2004(**5**) (registration of pension schemes) (or is treated as registered by virtue of Schedule 36 to that Act).

(2) Paragraph (1)(a)(ii) and (b)(i) and (ii) shall cease to have effect on 6th April 2006.

Registrable information

3.—(1) The information prescribed for the purposes of Article 55(2)(h) of the 2005 Order (registrable information – other prescribed information) is –

(a) the category of the scheme by reference to –

(i) whether the scheme is an occupational or a personal pension scheme,

(ii) whether the scheme is a public service pension scheme,

(iii) whether the scheme or any part of the scheme is protected by a Crown guarantee,

(iv) where the scheme is or is to be registered as a stakeholder pension scheme under Article 4 of the 1999 Order(**6**) (registration of stakeholder pension schemes), whether the scheme is a trust scheme or is established in accordance with

(**3**) 1975 c. 26

(**4**) 1988 c. 1. Section 590 is amended by section 35 of, and paragraph 18 of Part I of Schedule 3 to, the Finance Act 1988 (c. 39); sections 75 and 187 of, and paragraphs 3 and 18(2) and (3) of Schedule 6, and Part 4 of Schedule 17 to, the Finance Act 1989 (c. 26); sections 34(2) to (4), 36(2) and (3) and 123 of, and Part 5 of Schedule 19 to, the Finance Act 1991 (c. 31); and section 79 of, and paragraphs 2(1) to (4) and (7) and (8) and 18(1) and (3) of Schedule 10 to, the Finance Act 1999 (c. 16). Section 591 is amended by section 146 of, and paragraph 6 of Part I of Schedule 13 to, the Finance Act 1988; sections 107(2) to (4) and 258 of, and Part 5 of Schedule 26 to, the Finance Act 1994 (c. 9); sections 59(2) and 60(1) of the Finance Act 1995 (c. 4); and section 79 of, and paragraphs 3(a) and (b) and 18(1) and (3) of Schedule 10 to, the Finance Act 1999

(**5**) 2004 c. 12

(**6**) Article 4 is amended by Article 262(5) of the Pensions (Northern Ireland) Order 2005

regulation 2 of the Stakeholder Pension Schemes Regulations (Northern Ireland) 2000(**7**) (manner of establishment);

(b) in the case of a personal pension scheme, the number of members of the scheme on the later of –

(i) the last day of the scheme year which ended most recently, and

(ii) the day on which the scheme became a registrable scheme;

(c) in the case of an occupational pension scheme, the numbers of active members, deferred members and pensioner members of the scheme on the later of –

(i) the last day of the scheme year which ended most recently, and

(ii) the day on which the scheme became a registrable scheme;

(d) in relation to the benefits provided under the scheme –

(i) whether any of those benefits are secured by a contract of insurance or annuity contract issued by an insurance company which provides administration services to the scheme, and

(ii) if so –

(aa) the name and address of the insurance company providing such a contract, and

(bb) the policy number of that contract or the insurance company reference number in relation to that contract;

(e) the nature of the business of any relevant employer, and

(f) in the case of a trust scheme which is in the process of being wound up, the date on which the winding up commenced.

(2) The reference in paragraph (1)(f) to the date on which the winding up of a trust scheme commenced is to be construed in accordance with Part II of the 1995 Order(**8**).

(3) Where the scheme is a multi-employer scheme, for the purposes of sub-paragraph (1)(e), Article 55(4) of the 2005 Order shall be modified so as to have effect as if for "the employer" in the definition of "relevant employer" there were substituted "an employer".

(4) In paragraph (3), "multi-employer scheme" means a trust scheme in relation to which there is more than one employer.

(5) For the purposes of Article 55(2)(g)(i) of the 2005 Order and of this regulation, "scheme year" means –

(a) a year specified for the purposes of the scheme in any document comprising the scheme or, if no year is specified, a period of 12 months commencing on 1st April or on such other date as the trustees select, or

(b) such other period (if any) exceeding six months but not exceeding 18 months as is selected by the trustees –

(i) in connection with the commencement or termination of the scheme, or

(ii) in connection with a variation of the date on which the year or period referred to in sub-paragraph (a) is to commence.

(**7**) S.R. 2000 No. 262; regulation 2(2) was substituted by regulation 2 of S.R. 2001 No. 13

(**8**) *See* Article 121(4) to (8) as inserted by section 45(2) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000