STATUTORY RULES OF NORTHERN IRELAND

2000 No. 349

PENSIONS

The Personal Pension Schemes (Payments by Employers) Regulations (Northern Ireland) 2000

Made - - - - 17th November 2000

Coming into operation 6th April 2001

The Department for Social Development, in exercise of the powers conferred by sections 107A(4)(*b*) to (7) and (15)(*b*), 109(1) and (3),177(2) to (4) and 178(1) of the Pension Schemes (Northern Ireland) Act 1993(**1**), and now vested in it(**2**), 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 Personal Pension Schemes (Payments by Employers) Regulations (Northern Ireland) 2000 and shall come into operation on 6th April 2001.

(2) In these Regulations—

"scheme" means a personal pension scheme;

"stakeholder pension scheme" has the meaning given by Article 3 of the Welfare Reform and Pensions (Northern Ireland) Order 1999(**3**) (meaning of "stakeholder pension scheme");

"statement year" has the meaning given by regulation 18(3) of the Stakeholder Pension Schemes Regulations (Northern Ireland) 2000(**4**) (disclosure of information to members);

"trustees or managers", in relation to a scheme, means—

(a) in the case of a scheme established under a trust, the trustees of the scheme, and

(b) in any other case, the managers of the scheme.

(3) Subject to paragraphs (4) and (5), the Interpretation Act (Northern Ireland) 1954(**5**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**1**) 1993 c. 49; section 107A is inserted by Article 10 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) and section 178(1) was amended by Parts III and IV of Schedule 5 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

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

(**3**) S.I. 1999/3147 (N.I. 11)

(**4**) S.R. 2000 No. 262

(**5**) 1954 c. 33 (N.I.)

(4) For the purposes of these Regulations and notwithstanding section 39(2) of the Interpretation Act (Northern Ireland) 1954, where a period of time is expressed to begin on, or to be reckoned from, a particular day, that day shall be included in the period.

(5) Without prejudice to any other method of service authorised under section 24 of the Interpretation Act (Northern Ireland) 1954, the requirement to send any document under these Regulations may be met by sending it by ordinary post.

(6) In these Regulations any reference to a numbered section is a reference to the section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number.

Record of direct payment arrangements

2. For the purposes of section 107A(4)(*b*) (record of direct payment arrangements must satisfy prescribed requirements) the prescribed requirements are that the record contains separate entries for the rates of contributions payable under the direct payment arrangements—

(a) on the employer's own account in respect of the employee, and

(b) on behalf of the employee out of deductions from the employee's earnings.

Prescribed time in which an employer is to make a record of direct payment arrangements available to trustees or managers

3. For the purposes of section 107A(5) (employer must within the prescribed period send a copy of the record to the trustees or managers) the prescribed period after the preparation or any revision of the record within which the employer must send a copy of the record or, as the case may be, of the revised record to the trustees or managers of the scheme is such period which is likely to result in the copy of that record being available to the trustees or managers of the scheme no later than the date upon which the first contribution payable by reference to that record falls due for payment.

Time limits for giving notice to the Regulatory Authority and to the employee that any contribution which is payable has not been paid and the circumstances in which such notice need not be given

4.—(1) Subject to paragraph (2), for the purposes of section 107A(6) (except in prescribed circumstances notice to be given by the trustees or managers to the Regulatory Authority(**6**) and to the employee within a prescribed period that any contribution which is payable has not been paid on or before its due date) the prescribed period within which the trustees or managers of the scheme must, where any contribution shown by the record to be payable under the direct payment arrangements has not been paid on or before its due date, give notice of that fact—

(a) to the Regulatory Authority, is the period of 30 days beginning with the day following that due date, and

(b) to the employee, is the period of 90 days beginning with the day following that due date, unless payment has been made before the end of the period of 60 days beginning with the day following that due date.

(2) The prescribed circumstances in which the trustees or managers of the scheme need not give notice to the Regulatory Authority or the employee or both the Regulatory Authority and the employee that any contribution referred to in paragraph (1) has not been paid on or before its due date are when the Regulatory Authority have informed the trustees or managers—

(a) that the Regulatory Authority or the employee or both the Regulatory Authority and the employee need not be notified that any future contribution shown by the record to be

(**6**) The definition of "the Regulatory Authority" was inserted into section 176(1) of the Pension Schemes (Northern Ireland) Act 1993 by paragraph 36(*a*)(ii) of Schedule 1 to the Pensions (Northern Ireland) Order 1995