STATUTORY RULES OF NORTHERN IRELAND

2000 No. 107

PENSIONS

The Occupational and Personal Pension Schemes (Penalties) Regulations (Northern Ireland) 2000

Made - - - -	*21st March 2000*
Coming into operation	*3rd April 2000*

The Department for Social Development, in exercise of the powers conferred by sections 2(2), 164(1), (2) and (4), 177(4) and 178(1) of the Pension Schemes (Northern Ireland) Act 1993(**1**) and Articles 3(2), 10(3), 41(1), 113(1) and 166(3) of the Pensions (Northern Ireland) Order 1995(**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 Occupational and Personal Pension Schemes (Penalties) Regulations (Northern Ireland) 2000 and shall come into operation on 3rd April 2000.

(2) In these Regulations—

"the Audited Accounts Regulations" means the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations (Northern Ireland) 1997(**4**);

"the Register Regulations" means the Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997(**5**).

(3) The Interpretation Act (Northern Ireland) 1954(**6**) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Audited Accounts Regulations

2. In regulation 2 of the Audited Accounts Regulations (requirement of trustees or managers to obtain documents) for paragraph (3) there shall be substituted the following paragraphs—

(**1**) 1993 c. 49; section 164 was substituted by Article 151(1) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and section 178(1) was amended by paragraph 68 of Schedule 3, and Parts III and V of Schedule 5, to that Order
(**2**) S.I. 1995/3213 (N.I. 22)
(**3**) *See* Article 8(*b*) of S.R. 1999 No. 481
(**4**) S.R. 1997 No. 40; to which there are amendments not relevant to these regulations
(**5**) S.R. 1997 No. 102, as amended by S.R. 1997 Nos. 271 and 544 and S.R. 1998 No. 85
(**6**) 1954 c. 33 (N.I.)