STATUTORY RULES OF NORTHERN IRELAND

1997 No. 167

PENSIONS

The Occupational Pension Schemes (Age-related Payments) Regulations (Northern Ireland) 1997

Made - - - - 20th March 1997
Coming into operation in accordance with regulation 1(1)

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 38A(3), 109(1) and (3), 164(1) and (4) and 178(1) of the Pension Schemes (Northern Ireland) Act 1993(**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 Occupational Pension Schemes (Age-related Payments) Regulations (Northern Ireland) 1997 and shall come into operation as follows—

(a) regulations 1 to 4, 8 in so far as it relates to regulation 2, and 9 in so far as it relates to regulations 3 and 4, on 21st March 1997;

(b) otherwise on 6th April 1997.

(2) In these Regulations—

"age-related payment" means a payment by the Department in accordance with section 38A(3)(**1**);

"principal appointed day" means 6th April 1997;

"prospective member" has the same meaning as in regulation 1 of the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1997(**2**);

"relevant scheme", "salary related part" and "money purchase part" have the same meanings as in regulation 1 of the Occupational Pension Schemes (Mixed Benefit Contracted-out Schemes) Regulations (Northern Ireland) 1997(**3**);

"scheme" means an occupational pension scheme;

(**1**) 1993 c. 49; section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and section 164 was substituted by Article 151 of that Order
(**1**) 1993 c. 49; section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and section 164 was substituted by Article 151 of that Order
(**2**) S.R. 1997 No. 98, to which there are amendments not relevant to these regulations
(**3**) S.R. 1997 No. 95

"section 5(2)" and "section 5(3)" means those sections of the Pension Schemes (Northern Ireland) Act 1993(**4**).

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

(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.

Age-related payments not be be paid after age-related moves made before the principal appointed day

2. If—

(a) there are in relation to the employer 2 or more schemes, one of which is contracted out under section 5(2) and one of which is contracted out under section 5(3);

(b) before the principal appointed day an earner moves from a scheme contracted out under section 5(2) to a scheme contracted out under section 5(3); and

(c) the age of the earner is the only or main reason for the move,

any age-related payment which would otherwise be payable shall not be paid in respect of that earner.

Age-related payments not to be paid if scheme rules require age-related moves: admission to the scheme before the principal appointed day

3. If—

(a) there are in relation to the employer 2 or more schemes; and

(b) members are required by reference to their age to move from a scheme contracted out under section 5(2) to a scheme contracted out under section 5(3),

any age-related payment which would otherwise be payable shall not be paid in respect of any earner who on admission to one of the schemes of that employer enters a scheme contracted out under section 5(3) before the principal appointed day.

Age-related payments not to be paid if an earner's age allows his admission only to a money purchase scheme: admission to the scheme before the principal appointed day

4. If because of his age an earner who is not already a member of any schemes established by his employer may be admitted only to a scheme contracted out under section 5(3), any age-related payment which would otherwise be payable shall not be paid in respect of that earner on his admission before the principal appointed day to a scheme established by that employer.

Age-related payments not to be paid after age-related moves on or after the principal appointed day

5. If—

(a) (i) a scheme is a relevant scheme; and

(ii) an earner moves from the salary related part of that scheme to the money purchase part;

(**4**) Section 5(2) was substituted by Article 133(3) of, and section 5(3) was amended by Article 133(4) of, the Pensions (Northern Ireland) Order 1995 with effect from 6th April 1997

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

(b) (i) there are in relation to the employer 2 or more relevant schemes; and

(ii) an earner moves from the salary related part of one of those relevant schemes to the money purchase part of another of those relevant schemes;

(c) (i) there are in relation to the employer 2 or more schemes, one of which is contracted out under section 5(2) and one of which is contracted out under section 5(3); and

(ii) an earner moves from a scheme contracted out under section 5(2) to a scheme contracted out under section 5(3); or

(d) (i) there are in relation to the employer 2 or more schemes, one of which is contracted out under section 5(2) and one of which is a relevant scheme; and

(ii) an earner moves from a scheme which is contracted out under section 5(2) to the money purchase part of a relevant scheme,

and in any such case the move occurs on or after the principal appointed day, and the age of the earner is the only or main reason for the move, an age-related payment shall not be paid in respect of that earner for the tax year in which the move occurs and any subsequent tax year.

Age-related payments not to be paid if scheme rules require age-related moves: admission to the scheme on or after the principal appointed day

6.—(1) If the rules of a relevant scheme require members to move from the salary related part to the money purchase part by reference to their age, any age-related payment which would otherwise be payable shall not be paid in respect of any earner who enters the money purchase part on his admission to the scheme on or after the principal appointed day.

(2) If—

(a) in relation to an employer there are 2 or more schemes; and

(b) members are required by reference to their age, to move

(i) from either—

the salary related part of a relevant scheme, or a scheme contracted out under section 5(2);

(ii) to either—

the money purchase part of a relevant scheme, or a scheme contracted out under section 5(3),

an age-related payment shall not be paid in respect of any earner who on admission to one of the schemes of that employer enters a scheme contracted out under section 5(3) or the money purchase part of a relevant scheme on or after the principal appointed day.

Age-related payments not to be paid if an earner's age allows his admission only to a money purchase scheme or a money purchase part: admission to the scheme on or after the principal appointed day

7. If because of his age an earner who is not already a member of any schemes established by his employer may be admitted only to a scheme contracted out under section 5(3) or to the money purchase part of a relevant scheme, any age-related payment which would otherwise be payable shall not be paid in respect of that earner on his admission on or after the principal appointed day to a scheme established by that employer.

Disclosure to earners that the age-related payment will not be paid after an age-related move

8. If an earner is to move in circumstances under which, in accordance with regulation 2 or 5, an age-related payment shall not become payable, the trustees or managers of the scheme concerned,