STATUTORY RULES OF NORTHERN IRELAND

1997 No. 102

PENSIONS

The Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997

Made - - - - 25th February 1997

Coming into operation 1st April 1997

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 2(2) and (2A), 164(1) and (2), 177(2) to (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 Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997 and shall come into operation on 1st April 1997.

(2) In these Regulations—

"address of the scheme" means the place in the United Kingdom, or if more than one, the principal place, at which the management of a registrable scheme is conducted;

"closed scheme" means a registrable scheme to which no new members may be admitted, but to which contributions are or may be payable by, or in respect of, and under which benefits accrue to, existing members;

"frozen scheme" means a registrable scheme under which benefits continue to be payable to existing members and to which—

(a) no new members may be admitted;

(b) no further contributions are payable by, or in respect of, existing members; and

(c) no further benefits accrue to existing members although benefits which have already accrued to them may be increased;

"member" means—

(a) in relation to an occupational pension scheme, any person who—

(i) is in pensionable service under the scheme;

(**1**) 1993 c. 49; section 2(2A) was inserted by paragraph 13 of Schedule 1 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and section 164 was substituted by Article 151(1) of that Order

(ii) has rights under the scheme by virtue of his pensionable service under the scheme; or

(iii) has rights under the scheme by virtue of having been allowed transfer credits under the scheme;

(b) in relation to a personal pension scheme or a scheme treated as such, a member of the scheme,

other than a member in respect of whom entitlement under the scheme is only for benefits payable on his death;

"open scheme" means a registrable scheme which has members who are in pensionable service under the scheme and to which new members may be admitted;

"register" means the register of occupational and personal pension schemes compiled and maintained under regulation 3 of the Register of Occupational and Personal Pension Schemes Regulations 1997(**2**);

"registrable scheme" means an occupational or a personal pension scheme—

(a) which—

(i) is established in the United Kingdom; or

(ii) has a place at which its management is conducted in the United Kingdom and has a representative appointed to carry out the functions of a trustee in the United Kingdom;

(b) which—

(i) is a scheme in respect of which a person has applied for, or received, the approval of the Commissioners of Inland Revenue for the purposes of section 590 or 591 (other than subsection (2)(*g*)) of the Taxes Act (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); or

(ii) is a scheme which is a public service pension scheme; and

(c) which—

(i) has more than one member; and

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

and, for the purposes of these Regulations, an occupational pension scheme which is a retirement benefits scheme approved under section 591(2)(*h*) of the Taxes Act (discretionary approval) shall be treated as a personal pension scheme;

"Registrar" means the Registrar of Occupational and Personal Pension Schemes appointed under regulation 2 of the Register of Occupational and Personal Pension Schemes Regulations 1997;

"scheme administrator" means the person in the United Kingdom having the management of the scheme;

"scheme year" in relation to a registrable scheme means—

(a) a year specified for the purposes of the scheme in any document comprising the scheme or, if none is so 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 6 months but not exceeding 18 months as is selected by the trustees—

(**2**) S.I. 1997/371

(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 paragraph (*a*) is to commence;

"the Taxes Act" means the Income and Corporation Taxes Act 1988(**3**);

"total membership" means the number of members—

(a) on the day on which the scheme becomes a registrable scheme; then

(b) at the end of the second scheme year; then

(c) at the end of each subsequent scheme year;

"trustees", in the case of a scheme which is not set up under a trust, means the managers of the scheme, except in relation to a scheme which is established outside the United Kingdom, and in such a case "trustees" means the person treated by the Commissioners of Inland Revenue for the time being as the administrator of the scheme for the purposes of Chapter I or Chapter IV of Part XIV of the Taxes Act (retirement benefit schemes or personal pension schemes).

(3) Subject to paragraphs (4) and (5), the Interpretation Act (Northern Ireland) 1954(**4**) 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.

(5) Without prejudice to any other method of service authorised under section 24 of the Interpretation Act (Northern Ireland) 1954, service of a notice under regulation 2(2)(*b*) may be effected by sending the notice by ordinary post to the trustees.

Information required in respect of registrable schemes

2.—(1) It is the duty of the trustees of a registrable scheme to provide the Registrar with the following information in accordance with paragraph (2)(*a*)—

(a) the name and address of the scheme;

(b) the names of the trustees of the scheme;

(c) the address to which communications for the attention of the trustees are to be directed if other than that specified in sub-paragraph (*a*);

(d) the name of the scheme administrator;

(e) whether the scheme is an open, closed or frozen scheme;

(f) the name (and, if there has been a change of name, the previous name) and address of every employer of earners in employment to which the scheme relates or has at any time since 6th April 1975 related;

(g) the total membership;

(h) whether the scheme provides—

(i) money purchase benefits;

(ii) benefits other than money purchase benefits; or

(iii) a combination of the benefits specified under heads (i) and (ii),

and for the purposes of this regulation, benefits derived from transfer credits, or from a member's voluntary contributions, or which are payable on a member's death shall be disregarded;

(**3**) 1988 c. 1
(**4**) 1954 c. 33 (N.I.)