STATUTORY RULES OF NORTHERN IRELAND

2015 No. 155

PENSIONS

The Occupational Pension Schemes (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2015

Made - - - -	*12th March 2015*
Coming into operation	*6th April 2015*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 8C(1)(c), 67(6), 177(2) to (4) and 178(1) of the Pension Schemes (Northern Ireland) Act 1993(**1**) and Articles 67(3)(b), 68(2)(e), 89(5)(c)(iii) and 166(2) and (3) of the Pensions (Northern Ireland) Order 1995(**2**), and now vested in it(**3**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2015 and shall come into operation on 6th April 2015.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations

2. In regulation 5(a) of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991(**5**) (short service benefit in lump sum form) after "(a), (b)," insert "(ba),".

(**1**) 1993 c. 49. Section 8C was inserted by Article 133(5) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)). Section 178(1) was amended by Schedule 5 to that Order
(**2**) S.I. 1995/3213 (N.I. 22). Article 67 was substituted by Article 239 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))
(**3**) *See* Article 8(b) of S.R. 1999 No. 481
(**4**) 1954 c. 33 (N.I.)
(**5**) S.R. 1991 No. 37. Regulation 5 was substituted by regulation 2 of S.R. 2009 No. 365

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

3. In regulation 20(1)(a) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(**6**) (payment of a lump sum instead of a pension payable under a relevant scheme) after head (ii) insert—

"(iia) an uncrystallised funds pension lump sum for the purposes of paragraph 4A of that Part;".

Amendment of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations

4. In regulation 2(1B)(b) of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997(**7**) (commutation of a pension under an occupational pension scheme) after "paragraph (a)" insert ", (ba)".

Amendment of the Occupational Pension Schemes (Modification of Schemes) Regulations

5.—(1) The Occupational Pension Schemes (Modification of Schemes) Regulations (Northern Ireland) 2006(**8**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of "the 2006 Regulations" insert—

""the 2015 Act" means the Pension Schemes Act 2015;".

(3) In regulation 3(**9**) (non-application of the subsisting rights provisions) after paragraph (g) insert—

"(ga) which provides for the option specified in regulation 8B(3)(b) to be made available under the scheme to any person referred to in sub-paragraph (a) or (b) of paragraph (2) of that regulation;".

(4) After regulation 8A(**10**) (modification of schemes: reduction in the rate of pension) insert—

"**Modification of schemes: drawdown pensions, uncrystallised funds pension lump sums and death benefits**

8B.—(1) Subject to paragraph (5), the trustees of a trust scheme may by resolution modify the scheme for either or both of the following purposes—

(a) providing for the nomination, in relation to a member of the scheme, of a nominee or successor of the member, as defined by paragraphs 27A and 27F of Schedule 28 to the 2004 Act (supplementary provision about authorised pensions – pension death benefit rules)(**11**);

(b) providing for the payment of a drawdown pension fund lump sum death benefit or a flexi-access drawdown fund lump sum death benefit, as defined by paragraphs 17 and 17A of Schedule 29 to the 2004 Act (supplementary provision about authorised lump sums – lump sum death benefit rule)(**12**).

(**6**) S.R. 1996 No. 493. Regulation 20(1) was amended by regulation 4(2) of S.R. 2009 No. 365
(**7**) S.R. 1997 No. 153. Regulation 2(1B) was inserted by Article 33(3)(b) of S.I. 2006/744
(**8**) S.R. 2006 No. 149; relevant amending provisions are S.R. 2012 No. 124 and S.R. 2013 Nos. 72 and 213
(**9**) Regulation 3 was amended by Article 23(3) of S.R. 2012 No. 124 and regulation 9 of S.R. 2013 No. 72
(**10**) Regulation 8A was inserted by regulation 3 of S.R. 2013 No. 213
(**11**) Paragraphs 27A and 27F of Schedule 28 were inserted by paragraph 3(1) of Schedule 2 to the Taxation of Pensions Act 2014 (c.30)
(**12**) Paragraph 17 of Schedule 29 was amended by paragraph 37 of Schedule 16 to the Finance Act 2011 (c.11) and paragraph 23 of Schedule 1 to the Taxation of Pensions Act 2014. Paragraph 17A of Schedule 29 was inserted by paragraph 24 of Schedule 1 to the Taxation of Pensions Act 2014