1989 No. 372

SOCIAL SECURITY

The Personal and Occupational Pension Schemes (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 1989

Made . . . . . 19th September 1989

Coming into operation . . 1st October 1989

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 58A(1) and (3) of, and paragraphs 15(4) and 26 of Schedule 3 to, the Social Security Pensions (Northern Ireland) Order 1975(**a**) and Article 5(2) of the Social Security (Northern Ireland) Order 1986(**b**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation and commencement

1. These regulations may be cited as the Personal and Occupational Pension Schemes (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 1989 and shall come into operation on 1st October 1989.

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1984

2.—(1) The Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1984(**c**) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 11(3) for ''widow'' in both places where it occurs there shall be substituted ''widow, widower''.

(3) For regulation 24 there shall be substituted the following regulation—

''*Widows, widowers and dependants*

24. This regulation applies to schemes which provide long service benefit payable to a person other than the member only if the person is married to, or dependent on, the member when the member reaches normal pension age. These schemes are required to provide short service benefit payable to the person concerned only if that person was also married to, or dependent on, the member when the member's pensionable service terminated.''.

(**a**) S.I. 1975/1503 (N.I. 15); Article 58A was inserted by Schedule 2 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and paragraph 15(4) of Schedule 3 is amended by paragraph 12 of Schedule 6 to the Social Security (Northern Ireland) Order 1989 (S.I. 1989/1342 (N.I. 13)). *See also* Article 2(3)

(**b**) S.I. 1986/1888 (N.I. 18); Article 81(1) provides for section 155(1) to (3A) of the Social Security (Northern Ireland) Act 1975 (c. 15) (extent of powers) to apply to the powers conferred by that Order

(**c**) S.R. 1984 No. 332, to which there are amendments not relevant to these regulations

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986

3.—(1) The Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986(**a**) shall be amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) after the definition of ''self-investment'' there shall be inserted the following definition—

'' ''simplified defined contribution scheme'' means a scheme approved by the Commissioners of Inland Revenue under section 591 of the Income and Corporation Taxes Act 1988(**b**) by reference to limits on—

(*a*) the aggregate amount of the contributions which can be paid by a member and his employer;

(*b*) the maximum lump sum which may be provided under the scheme; and

(*c*) the benefits payable on death which may be provided under the scheme;''.

(3) In Schedule 1 after paragraph 7 there shall be inserted the following paragraph—

''7A. Except in the case of a simplified defined contribution scheme, normal pension age under the scheme.''.

(4) In Schedule 2—

(*a*) for paragraph 4 there shall be substituted the following paragraph—

''4.—(1) The information specified in any one (the trustees having the option to choose which one) of the following heads—

(*a*) the amounts of the member's own benefits and of his survivors' benefits which would be payable from normal pension age or death thereafter if his pensionable service were to terminate on the date on which the information is furnished to him, calculated without regard to possible increases in his salary;

(*b*) the amounts of the member's own benefits and of his survivors' benefits which would be payable from normal pension age or death thereafter if his pensionable service were to terminate on his attaining normal pension age, calculated without regard to possible increases in his salary; and

(*c*) the method by which the amounts mentioned in one of heads (*a*) or (*b*) may be calculated, together with sufficient information about the member's past salaries and service to enable the calculation to be made.

In each case the information must include—

the date on which the member's pensionable service commenced;

the accrual rate or formula for calculating the member's own benefits and any survivors' benefits;

(**a**) S.R. 1986 No. 225; relevant amending regulations are S.R. 1987 No. 283
(**b**) 1988 c. 1