1982 No. 262

SOCIAL SECURITY

The Occupational Pension Schemes (Connected Employers) Regulations (Northern Ireland) 1982

Made . . . . . *12th August 1982*

Coming into operation . . . *20th September 1982*

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 52A(12) of the Social Security Pensions (Northern Ireland) Order 1975(**a**) 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 (Connected Employers) Regulations (Northern Ireland) 1982 and shall come into operation on 20th September 1982.

(2) In these regulations "company" means a company registered under the Companies Act (Northern Ireland) 1960(**b**) (hereinafter referred to as "the 1960 Act").

Meaning of "connected employer"

2.—(1) The cases in which employers are to be treated as connected for the purposes of Article 52A of the Social Security Pensions (Northern Ireland) Order 1975 are specified in paragraph (2).

(2) The cases referred to in paragraph (1) are those where any two employers are or were, at the relevant time—

(*a*) a holding company and a subsidiary within the meaning of section 148 of the 1960 Act, or

(*b*) subsidiaries of the same holding company within the meaning of section 148 of the 1960 Act, or

(*c*) part of a group of companies whose financial arrangements for the occupational pension scheme in question are such that the Occupational Pensions Board have considered or, if requested to do so, would consider it appropriate to treat the group as consisting of a holding company and one or more subsidiaries for the purpose of regulation 13(1) of the Occupational Pension Schemes (Certification of Employments) Regulations (Northern Ireland) 1976(**c**), or

(*d*) companies each having the same persons as at least half of its directors, or

(*e*) companies in respect of each of which more than one half of the issued share capital is held, either directly or through a nominee, by the same person, or

(*f*) partnerships each having the same persons as at least half of its partners.

(3) In this regulation an employer is to be regarded as an employer at the relevant time where, as the case may require, he is the employer at the time of the surrender or

(a) S.I. 1975/1503 (N.I. 15); Article 52A was inserted by Article 33 of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16))

(b) 1960 c. 22 (N.I.)

(c) S.R. 1976 No. 5, to which there are amendments not relevant to the subject matter of these regulations