1994 No. 300

PENSIONS

The Occupational and Personal Pension Schemes (Consequential Amendments) Regulations (Northern Ireland) 1994

Made	*29th July 1994*
Coming into operation . .	*1st September 1994*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by the provisions specified in Schedule 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 and Personal Pension Schemes (Consequential Amendments) Regulations (Northern Ireland) 1994 and shall come into operation on 1st September 1994.

(2) The Interpretation Act (Northern Ireland) 1954(**a**) shall apply to these regulations as it applies to a Measure of the Assembly.

Amendments consequential on the Pension Schemes Act 1993 and the Pension Schemes (Northern Ireland) Act 1993

2. The regulations mentioned in Schedule 2 shall have effect with the amendments specified in that Schedule (which substitute references to provisions of the Pension Schemes Act 1993(**b**) and the Pension Schemes (Northern Ireland) Act 1993(**c**) for references to the corresponding provisions repealed by those Acts and make other amendments consequential on the passing of the Pension Schemes (Northern Ireland) Act 1993).

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 29th July 1994.

(L.S.) *W. G. Purdy*
Assistant Secretary

(**a**) 1954 c. 33 (N.I.)
(**b**) 1993 c. 48
(**c**) 1993 c. 49

SCHEDULE 1

PROVISIONS CONFERRING POWERS EXERCISED IN MAKING THESE REGULATIONS

Sections 3(1)(*b*), (6) and (7), 4(3), 5(2), (3)(*a*) and (5)(*a*), 6(2) and (3), 7(5)(*c*), 8(3), 12(4), 13(6), 15(4) and (5), 16, 17, 19(1), (6) and (7), 20(3), 22, 23(3), 24(2)(*a*) and (*b*), (3)(ii), (4) and (5), 25(1)(*b*), (3)(*b*) and (4), 26(1), 27(1), 28, 30(1) and (8), 31(6), 33(6), 35, 39(1), (3) and (4), 40, 41(3), 44(2) and (4), 46(4) and (5), 47(2) and (4), 51(2) to (5), 52(1) and (2), 53(1), (2) and (4), 55(3), 56(7), 57(7) and (11), 58(2), 59(2), 62, 67(6), 69, 70(8), 71(1) and (7), 73(5) and (6), 78, 84(1), 91, 93, 94(1), (2) and (3), 107(1), 108(1), 109(1), (3) and (4), 110, 112, 113, 115(3), 131(1), 132(1), 134(7), 142(4), 149, 150, 152, 156(1), 159(2), (4), (5) and (6), 161(5), 170, 173, 176(1), (3) and (4) and 178 of, and Schedule 1 to, paragraph 5 of Schedule 2 to, and paragraph 17 of Schedule 5 to, the Pension Schemes (Northern Ireland) Act 1993.

SCHEDULE 2 Regulation 2

Amendments consequential on the Pension Schemes Act 1993 and the Pension Schemes (Northern Ireland) Act 1993

Amendment of the Occupational Pension Schemes (Equal Access to Membership) Regulations (Northern Ireland) 1976

1.—(1) The Occupational Pension Schemes (Equal Access to Membership) Regulations (Northern Ireland) 1976(**a**) shall be amended in accordance with sub-paragraphs (2) to (6).

(2) In regulation 1(2) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) In regulation 2(1) for "Articles 55 to 58 of the Order" there shall be substituted "section 114 of the Act" and at the end there shall be added "and of the other provisions of the Act as they have effect for the purposes of those requirements".

(4) In regulation 3 for "Article 57 of the Order" there shall be substituted "section 130 of the Act as it has effect for the purposes of the equal access requirements".

(5) In regulation 13(1)(*b*) for "Article 58(4) of the Order" there shall be substituted "section 136(3) of the Act".

(6) In regulation 14(4) for "Paragraphs (2) to (4) of Article 58 of the Order" there shall be substituted "Sections 135(3) and 136(2) to (6) of the Act".

Amendment of the Contracting-out (Transfer) Regulations (Northern Ireland) 1985

2.—(1) The Contracting-out (Transfer) Regulations (Northern Ireland) 1985(**b**) shall be amended in accordance with sub-paragraphs (2) to (12).

(2) In regulation 1(2)—

(*a*) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) in the definition of "appropriate personal pension scheme" for "Part II of the Social Security (Northern Ireland) Order 1986(**c**)" there shall be substituted "section 3";

(*c*) in the definition of "appropriate policy" for "Article 53C (4)" there shall be substituted "section 15(4)";

(*d*) in the definition of "protected rights" for the words from "Schedule 1 to the Social Security (Northern Ireland) Order 1986" to the end there shall be substituted "section 6";

(*e*) for the definitions of "Article 50 money purchase scheme" and "Article 50 salary related scheme" there shall be substituted respectively the following definitions—

" "section 49 money purchase scheme" means a scheme which was formerly a money purchase contracted-out scheme and which the

(**a**) S.R. 1976 No. 238
(**b**) S.R. 1985 No. 243; relevant amending regulations are S.R. 1986 No. 342 and S.R. 1987 No. 277
(**c**) S.I. 1986/1888 (N.I. 18)

Occupational Pensions Board are under a duty to supervise in accordance with section 49;

"section 49 salary related scheme" means a scheme which was formerly a contracted-out salary related scheme and which the Occupational Pensions Board are under a duty to supervise in accordance with section 49;";

(*f*) in the definition of "contracted-out salary related scheme" for "Article 34(2)" there shall be substituted "satisfying section 5(2)";

(*g*) in the definition of "overseas scheme" for "by virtue of Article 34" and "Article 50" there shall be substituted respectively "within the meaning of section 3(3)" and "section 49";

(*h*) in the definition of "receiving scheme" for "Article 46" there shall be substituted "section 46";

(*i*) in the definition of "transferring scheme" for "an Article 50" there shall be substituted "a section 49".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Act bearing that number.".

(4) In regulations 2, 2A, 2B and 3 and in paragraph 1 of Schedule 1 for "an Article 50" wherever it occurs there shall be substituted "a section 49".

(5) In regulations 2A(1) and 2B(1) for "Article 53C" there shall be substituted "section 15".

(6) In regulation 2A(3) for "Article 37(7)" and "Article 23" there shall be substituted respectively "section 12(2) and (3)" and "section 130 of the Social Security Administration (Northern Ireland) Act 1992(**a**)".

(7) In regulation 3 for "Article 46, Part IV of the Pensions Order", "Article 37(1) and (8)", "Articles 28(2), 37(8), 40(3), 47 and 49", "Articles 28(2), 40(3) and 49" and "Articles 31 and 47" there shall be substituted respectively "section 46, the Act", "sections 10(1) and 12(4)", "sections 4(2), 12(4), 16(6), 155 and Chapter III of Part III", "sections 4(2), 16(6) and 155" and "section 42 and Chapter III of Part III".

(8) In regulation 3A for "Part IV of the Pensions Order", "Article 37(1) and (8)" and "Articles 28(2), 37(8), 40(3) and 49" there shall be substituted respectively "the Act", "sections 10(1) and 12(4)" and "sections 4(2), 12(4), 16(6) and 155".

(9) In Schedule 2—

(*a*) in paragraph 1(*b*) for "Articles 35 and 38" there shall be substituted "sections 9 and 13";

(*b*) in paragraphs 3 and 4 for "Article 37(7)" wherever it occurs there shall be substituted "section 12(2) and (3)";

(*c*) in paragraph 5 for "Article 35 or (as the case may be) 38" there shall be substituted "section 9 or (as the case may be) 13".

(10) In Schedule 2A, in paragraph 1 for "paragraph 14 of Schedule 1A to the Pensions Order" there shall be substituted "section 93".

(**a**) 1992 c. 8

(11) In Schedule 3—

(*a*) for paragraph 1 there shall be substituted the following paragraph—

"1. The definition of "guaranteed minimum pension" in section 4(2) shall have effect as if—

(*a*) after "sections 9 and 13" there were inserted "or with arrangements approved by the Board under section 46, or in compliance with the condition set out in paragraph 1 or, as the case may be, paragraph 5 of Schedule 2 to the Contracting-out (Transfer) Regulations (Northern Ireland) 1985"; and

(*b*) at the end there were added "or, as the case may be, of those arrangements or that condition".";

(*b*) in paragraph 2 for "Article 31" and "paragraph (1)(*b*) of that Article" there shall be substituted respectively "Section 42" and "subsection 1(*b*) of that section";

(*c*) for paragraph 3 there shall be substituted the following paragraph—

"3. Section 10(1) shall have effect as if the reference to employment which is contracted-out by reference to the scheme included a reference to employment in any period of linked qualifying service which was contracted-out by reference to the transferring scheme.";

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

"4. Section 12(4) shall have effect as if there were added at the end "but different provision may be made for members as respects accrued rights transferred in accordance with regulations made under section 16(1)".";

(*e*) for paragraph 5 there shall be substituted the following paragraph—

"5. Section 16(6) shall have effect as if after "sections 9 and 13" there were inserted "or with arrangements approved by the Board under section 46, or in compliance with the condition set out in paragraph 1 or, as the case may be, paragraph 5 of Schedule 2 to the Contracting-out (Transfer) Regulations (Northern Ireland) 1985".";

(*f*) in paragraph 6—

(i) for "Article 47" there shall be substituted "Chapter III of Part III";

(ii) in sub-paragraph (*a*) for "paragraphs (1) and (3) of that Article" and "Article 46" there shall be substituted respectively "sections 51(4) and 55(4) and (5)" and "section 46";

(iii) in sub-paragraph (*b*) for "paragraphs (1) and (2) of that Article" and "Article 37(7)", in both places where it occurs, there shall be substituted respectively "sections 51(4)(*c*) and 54(6)(*a*)" and "section 12(2) and (3)";

(iv) in sub-paragraph (*c*) for "paragraph (1) of that Article" there shall be substituted "section 51(5)";

(v) in sub-paragraph (*d*) for "paragraph (1) of that Article" there shall be substituted "section 52(2)" and after "were" there shall be inserted "in the case of a limited revaluation premium";

(vi) in sub-paragraph (*e*) for "sub-paragraphs (*a*) and (*b*) of paragraph (3) of that Article" and "Article 37(7)", in both places where it occurs, there shall be substituted respectively "paragraphs (*a*) and (*b*) of section 55(4)" and "section 12(2) and (3)";

(*g*) for paragraph 7 there shall be substituted the following paragraph—

"7. Section 155 shall have effect as if subsections (1)(*b*) and (3) were omitted.".

(12) In Schedule 3A—

(*a*) for paragraph 1 there shall be substituted the following paragraph—

"1. The definition of "guaranteed minimum pension" in section 4(2) shall have effect as if—

(*a*) after "sections 9 and 13" there were inserted "or in compliance with the condition set out in regulation 2A(4) of the Contracting-out (Transfer) Regulations (Northern Ireland) 1985"; and

(*b*) at the end there were added "or of that condition".";

(*b*) in paragraph 2 for "Article 37(1)", "contracted-out employment" and "Article 45(2A)(*a*)(ii)" there shall be substituted respectively "Section 10(1)", "employment which is contracted-out" and "section 174(1)(*a*)(ii)";

(*c*) for paragraph 3 there shall be substituted the following paragraph—

"3. Section 12(4) shall have effect as if there were added at the end "but provision may be made for members as respects accrued rights transferred in accordance with regulation 2A of the Contracting-out (Transfer) Regulations (Northern Ireland) 1985".";

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

"4. Section 16(6) shall have effect as if after "sections 9 and 13" there were inserted "or in compliance with the condition set out in regulation 2A(4) of the Contracting-out (Transfer) Regulations (Northern Ireland) 1985".";

(*e*) for paragraph 5 there shall be substituted the following paragraph—

"5. Section 155 shall have effect as if subsections (1)(*b*) and (3) were omitted.".

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985

3.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985(**a**) shall be amended in accordance with sub-paragraphs (2) to (38).

(2) In regulation 1(2)—

(*a*) at the beginning there shall be inserted the following definition—

" "the Pension Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) the definition of "the 1977 Order" shall be omitted;

(*c*) in the definition of "responsible paying authority" for "Article 53C" and "Article 46" there shall be substituted respectively "section 15" and "section 46";

(*d*) for the words from "other expressions" to the end there shall be substituted "other expressions have the same meaning as in the Pension Act".

(3) In regulation 1(2A) the words "under Article 7 of the Social Security (Northern Ireland) Order 1986" shall be omitted.

(**a**) S.R. 1985 No. 259; relevant amending regulations are S.R. 1985 Nos. 355 and 357, S.R. 1986 Nos. 57 and 342, S.R. 1987 Nos. 278, 281, 284 and 292, S.R. 1988 No. 108, S.R. 1989 No. 105, S.R. 1990 No. 203, S.R. 1992 No. 304 and S.R. 1993 No. 126

(4) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part, section or Schedule is a reference to the Part, section of, or, as the case may be, Schedule to, the Pension Act bearing that number.".

(5) In regulations 14(2) and 15(2) for "Article 33" there shall be substituted "sections 3(1)(*a*), (2) and (7), 7 and 30(1)(*a*), (2) and (8)".

(6) In regulation 17—

(*a*) in paragraph (1) for the words from "Article 46(2)" to "premiums)" there shall be substituted "section 52(2) as it applies for the purposes of accrued rights premiums and pensioner's rights premiums";

(*b*) in paragraph (1ZA) for the words from "Article 46ZA(6)" to "premiums)" there shall be substituted "section 52(2) as it applies for the purposes of contracted-out protected rights premiums";

(*c*) in paragraph (1A) for "Article 46A (transfer premiums)" there shall be substituted "section 52(2) as it applies for the purposes of transfer premiums";

(*d*) in paragraph (1B) for the words from "Articles 44" to "person is — " there shall be substituted "section 51(2) (contributions equivalent premiums), section 52(2) as it applies for the purposes of that section, and sections 53 and 59(4) and, subject to paragraph (1C), section 52(2) as it applies for the purposes of limited revaluation premiums the prescribed person is —";

(*e*) in paragraph (1C) for the words from "Article 47" to "revaluation)" there shall be substituted "section 52(2) as it applies for the purposes of limited revaluation premiums";

(*f*) in paragraph (2) for "paragraph 6(2) of Schedule 2", "Article 44(3)", "paragraph 3 of Schedule 4", "Article 46(1)" and "Article 47(1)" there shall be substituted respectively "paragraph 5(2) of Schedule 1", "subsection (2) of section 51 in the circumstances mentioned in paragraph (ii) of that subsection", "paragraph 3 of Schedule 3", "section 46(1)" and "section 51(4)";

(*g*) in paragraph (2A)(*b*) for "Article 6 of the Social Security (Northern Ireland) Order 1986 or under Article 31(2) or (2A) of the Pensions Order" there shall be substituted "section 43(2) or (5) or 44(2)";

(*h*) in paragraph (4)—

(i) for the words from "Article 46", in the first place where it occurs, to "revaluation premiums)" there shall be substituted "section 51(1)(*a*) to (*c*) (except as it applies to personal pension schemes) and (4) (accrued rights premiums, pensioner's rights premiums, contracted-out protected rights premiums and limited revaluation premiums)";

(ii) in sub-paragraph (*a*) for "Article 53C", "Article 46" and for the words from "approved" to "Article 46ZA" there shall be substituted respectively "section 15", "section 46" and "such approved arrangements";

(iii) in sub-paragraph (*b*) for the words from "approved" to "Article 46" there shall be substituted "such approved arrangements", and

(iv) in sub-paragraph (*c*) for the words from "approved" to "may be," there shall be substituted "such approved arrangements".

(7) In regulation 17A(2) for "Article 46A(1)(*a*)", in both places where it occurs, and "paragraph 13(2)(*b*) of Schedule 1A" there shall be substituted respectively "section 51(3)" and "section 91(2)(*c*)".

(8) In regulation 18—

(*a*) in paragraph (1) for "Article 45(4)", "Article 40", "Article 5(2)", "Schedule 3" and "Article 53C" there shall be substituted respectively "section 53(2)", "section 16", "section 19(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**)", "Chapter I of Part IV" and "section 15";

(*b*) in paragraph (2)—

(i) for "Article 44(2) or (3) or 46(6) or 47(3)", "Article 44(2)", "Article 44(3)", "Article 46(6)" and "paragraph 16 of Schedule 1A" there shall be substituted respectively "section 51(2) or 55(2)", "subsection (2) of section 51 in the circumstances mentioned in paragraph (i) of that subsection", "subsection (2) of section 51 in the circumstances mentioned in paragraph (ii) of that subsection", "section 55(2)" and "section 91(1)";

(ii) sub-paragraph (*d*) shall be omitted.

(9) In regulation 19—

(*a*) in paragraphs (3) and (4) for "Article 46" there shall be substituted "section 46";

(*b*) in paragraphs (3A) and (4A) for "Article 46ZA" there shall be substituted "section 46".

(10) In regulation 20—

(*a*) in paragraph (1) for "Article 48(10)" there shall be substituted "section 57(10)";

(*b*) in paragraph (2) for "Article 48" there shall be substituted "section 57";

(*c*) in paragraph (3) for "the Pensions Order" and "Article 48(2)" there shall be substituted respectively "the Pension Act" and "section 59(1)(*d*)".

(11) In regulation 21—

(*a*) in paragraph (1) for "Article 37(7)" and "Article 23" there shall be substituted respectively "section 12(2)" and "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992";

(*b*) in paragraph (2) for "Article 47(1)(*b*)" and "Article 37(7)" there shall be substituted respectively "section 51(5)" and "section 12(2) and (3)";

(*c*) in paragraph (3) for "Article 37(7)" and "Article 23" there shall be substituted respectively "section 12(3)" and "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992";

(*d*) in paragraphs (4) and (5) for "Article 40(1)" there shall be substituted "section 16(1)";

(*e*) in paragraph (4) for "Article 53C(4)" there shall be substituted "section 15(3)";

(*f*) in paragraphs (5), (6) and (7) for "Article 37(7)" there shall be substituted "section 12(3)";

(a) 1992 c. 7

(*g*) in paragraphs (5) and (7) for "Article 23", wherever it occurs, there shall be substituted "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992".

(12) In regulation 21A for "Article 48(9A)(*b*)(ii)" and "Article 37(7)", wherever it occurs, there shall be substituted respectively "section 58(2)(*b*)(ii)" and "section 12(2) and (3)".

(13) In regulation 22—

(*a*) in paragraph (1) for "Article 44(2) or (3)" and "Article 46(2)" there shall be substituted respectively "section 51(2)" and "section 51(1)";

(*b*) in paragraph (4) for "Article 31(1)(*a*)" there shall be substituted "section 42(1)(*a*)";

(*c*) in paragraph (5)(*b*)(ii) for "Article 48" there shall be substituted "section 57";

(*d*) in paragraph (7)(*a*) for "Article 53C" there shall be substituted "section 15";

(*e*) in paragraph (7)(*b*) for "Article 46" there shall be substituted "section 46";

(*f*) for paragraph (10)(*a*) there shall be substituted—

"(*a*) section 56 shall be modified so as to have effect as if—

(i) at the end of subsection (1) there were added "and payment of part of the premium or of a premium calculated in accordance with section 54(1) as modified by regulation 22(10)(*b*)(iii) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985 shall operate to extinguish such part of those rights as corresponds in the opinion of the Department to that part of the premium or that premium",

(ii) at the end of subsection (2) there were added "and payment of part of the premium or of a premium calculated in accordance with section 54(2) as modified by regulation 22(10)(*b*)(iv) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985 shall operate to extinguish such part of those rights as corresponds in the opinion of the Department to that part of the premium or that premium",

(iii) at the end of subsections (4) and (5) there were added "and payment of part of the premium shall operate to extinguish such part of those accrued rights as corresponds in the opinion of the Department to that part of the premium";";

(*g*) in paragraph (10)(*b*) for "Article 46", "each of sub-paragraphs (*a*) and (*b*) of paragraph (1) of that Article", "each of sub-paragraphs (*a*) and (*b*) of paragraph (2) of that Article", "paragraph (5)(*a*) of that Article" and "paragraph (5)(*b*) of that Article" there shall be substituted respectively "sections 46, 51 and 54", "section 46(1)(*a*)(i) and (ii)", "section 51(1)(*a*) and (*b*)", "section 54(1)" and "section 54(2)";

(*h*) in paragraph (11) for "Article 50(6)" there shall be substituted "section 138(5)".

(14) In regulation 22A—

(*a*) in paragraph (1) for "section 46ZA(4)" there shall be substituted "section 51(1)";

(*b*) in paragraph (4) for "Article 31(1)(*a*)" there shall be substituted "section 42(1)(*a*)";

(*c*) in paragraph (7)(*a*) for "Article 46ZA" there shall be substituted "section 46";

(*d*) in paragraph (10)(*a*) for "Article 46ZA(8)", and the words from "Article 46ZA(9)(*a*)" to the end there shall be substituted respectively "section 56(3)" and "section 56(7) shall have effect as if for "the contracted-out protected rights premium" there were substituted "that part of the contracted-out protected rights premium which has been paid" ";

(*e*) in paragraph (10)(*b*) for "Article 46ZA", "paragraph (1) of that Article", "each of sub-paragraphs (*a*) and (*b*) of paragraph (4) of that Article" and "paragraph (7) of that Article" there shall be substituted respectively "sections 46, 51 and 54", "section 46(1)(*b*)", "section 51(1)(*a*) and (*c*)" and "section 54(3)".

(15) In regulation 23—

(*a*) in paragraph (3)(*d*) for "Article 40" and "Article 37(7)" there shall be substituted respectively "section 16" and "section 12(2) and (3)";

(*b*) in paragraph (3)(*dd*) for "Schedule 1 to the Social Security (Northern Ireland) Order 1986, as modified by Article 34(2B)" there shall be substituted "sections 22 to 29";

(*c*) in paragraph (4) for "Article 40(1)" and "Article 53C" there shall be substituted respectively "section 16(1)" and "section 15";

(*d*) in paragraph (7) for "Article 29(2)" and "that Article" there shall be substituted respectively "subsection (1)(*a*) of section 37" and "that subsection";

(*e*) in paragraph (8)—

(i) for "Article 46(2) or 47(1)", "Article 44(2)" and "Article 44(3)" there shall be substituted respectively "section 51(1) or (4)", "subsection (2) of section 51 in the circumstances mentioned in paragraph (i) of that subsection" and "subsection (2) of section 51 in the circumstances mentioned in paragraph (ii) of that subsection", and

(ii) sub-paragraph (*d*) shall be omitted.

(16) In regulation 25A for "Article 46ZA(9)(*a*)", "Article 46ZA(9)(*a*)(i)" and "Article 46ZA(9)(*a*)(ii)" there shall be substituted respectively "section 56(7)", "section 56(7)(*a*)" and "section 56(7)(*b*)".

(17) In regulation 26 for "paragraph (1) of Article 43", "that paragraph" in both places where it occurs, "sub-paragraph (*a*)", "sub-paragraph (*b*)" and "sub-paragraph (*c*)" there shall be substituted respectively "subsection (1) of section 20", "that subsection", "paragraph (*a*)", "paragraph (*b*)" and "paragraph (*c*)".

(18) In regulation 27(1) for "Article 37" and "the Pensions Order" there shall be substituted respectively "section 10" and "the Pension Act".

(19) In regulation 28—

(*a*) in paragraph (1) for "Article 42(2)(*a*)" there shall be substituted "section 19(1)(*a*)";

(*b*) in paragraph (3) for "Article 42(3)" there shall be substituted "section 19(2) and (3)".

(20) In regulation 29 for "Article 42(4)" there shall be substituted "section 19(7)".

(21) In regulation 30A for "Article 37(7)", "Article 23" and "Article 53C(4)" there shall be substituted respectively "section 12(2)", "Article 23 of the Pensions

Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992'' and ''section 15(3)''.

(22) In regulations 30B and 30C for ''Article 38(7A)'' there shall be substituted ''section 13(6)''.

(23) In regulation 30D for ''Articles 46(1)(*b*) and (2)(*b*), 50(1) and 51(3)'' there shall be substituted ''sections 33(5), 46(1)(*a*)(ii), 48(2)(*b*)(i) and 51(1)(*b*)''.

(24) In regulation 31 for ''Article 41(1)'', ''Article 44'', ''Article 46'', ''Article 47'' and ''Article 37(7)'' there shall be substituted respectively ''section 17(1)'', ''section 51(2)'', ''section 51(1)(*a*)'', ''section 51(4)'' and ''section 12(2) and (3)''.

(25) In regulation 32 for ''Article 41(4)(*b*)'', in both places where it occurs, and ''Article 37(6)'' there shall be substituted respectively ''section 17(2)'' and ''section 11(1)''.

(26) In regulation 33(3) for ''Article 47(1)(*b*)'', ''Article 40(1)'' and ''paragraph 9(1)(*b*) of Schedule 1 to the Social Security (Northern Ireland) Order 1986 as modified by Article 34(2B)'' there shall be substituted respectively ''section 51(5)'', ''section 16(1)'' and ''section 24(2)(*b*)(i)''.

(27) In regulation 34—

(*a*) in paragraph (1) for ''Articles 37(7)'', ''Article 23'' and ''44(1)'' there shall be substituted respectively ''section 12(2)'', ''Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992'' and ''section 51(2)'';

(*b*) in paragraph (2)(*d*) for ''Article 40(1)'' and ''paragraph 9(1)(*b*) of Schedule 1 to the Social Security (Northern Ireland) Order 1986 as modified by Article 34(2B)'' there shall be substituted respectively ''section 16(1)'' and ''section 24(2)(*b*)(i)'';

(*c*) in paragraph (5) for ''Articles 37(7) and 44(1)'' there shall be substituted ''sections 12(2) and (3) and 51(2)''.

(28) In regulation 35(1) for ''Article 52'' and ''that Article'' there shall be substituted respectively ''section 152'' and ''that section''.

(29) In regulation 37 for ''requirements of Article 42(3)'' and ''sub-paragraphs (*a*) to (*d*) of Article 42(3)'' wherever they occur there shall be substituted respectively ''requirements of section 19(2) and (3)'' and ''paragraphs (*a*) to (*d*) of section 19(2)''.

(30) In regulation 38(1) for ''Article 51'' there shall be substituted ''section 33''.

(31) In regulation 39(1) for ''Article 52A'' there shall be substituted ''section 31''.

(32) In regulation 40(3) and (5) for ''Article 31(2A)'' there shall be substituted ''section 44(2)''.

(33) In regulation 41—

(*a*) in paragraph (*a*) for ''Article 37(5)'', ''paragraph (2)'' and ''Article 47(1)'' there shall be substituted respectively ''section 12(1)'', ''section 10(2)'' and ''section 51(5)'';

(*b*) in paragraph (*b*) for ''Article 40(1)'', ''Article 37(7)'', ''Article 37(2)'', ''Article 23'' wherever it occurs, ''Article 37(7)(*a*) and (*b*)'' and ''Article 37(7)(*b*)'' there shall be substituted respectively ''section 16(1)'', ''section 12(2) and (3)'', ''section 10(2)'', ''Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992'', ''section 12(3)(*a*) and (*b*)'' and ''section 12(3)(*b*)'';

(*c*) in paragraph (*c*) for "Article 46(6)(*a*)" and "Article 23" wherever it occurs, there shall be substituted respectively "section 55(1)(*a*)" and "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992";

(*d*) in paragraph (*d*) for "Article 47", "paragraph (1) of that Article", "Article 40(1)", "paragraph (3) of that Article", "paragraph (3)(*a*) of that Article" and "Article 23" wherever it occurs, there shall be substituted respectively "sections 51, 52 and 55", "section 51(4)", "section 16(1)", "section 55(4)", "section 55(4)(*a*)" and "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992";

(*e*) in paragraph (*d*)(ii) after "the requirement" there shall be inserted "in section 52(2)".

(34) In regulation 42—

(*a*) in paragraph (*a*) for "Article 40(1)" there shall be substituted "section 16(1)";

(*b*) in paragraph (*c*) for "Article 37(1)" and "Article 37(2)" there shall be substituted respectively "section 10(1)" and "section 10(2)";

(*c*) in paragraph (*d*) for "Article 23", "Article 37(7)" and "Article 47(1)" wherever they occur there shall be substituted respectively "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992", "section 12(2) and (3)" and "section 51(5)".

(35) In regulation 44 for "Article 37(7)", "Article 46(6)" and "Article 37(2)" wherever they occur and "Article 23" and "Article 46(5)(*a*) and (*b*)" there shall be substituted respectively "section 12(2) and (3)", "section 55(1)", "section 10(2)", "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992" and "section 54(1) and (2)".

(36) In regulation 45—

(*a*) for "Article 37(7)" wherever it occurs, and "Article 17(1) of the 1977 Order" in the first place where it occurs, there shall be substituted respectively "section 12(2) and (3)" and "section 47(1) to (3)";

(*b*) in paragraph (*b*) the words from "and unless" to "1977 Order" shall be omitted.

(37) In regulation 46 for "Article 40(1)", "Article 23" and "Article 37(7)" there shall be substituted respectively "section 16(1)", "Article 23 of the Pensions Order or section 130 of the Social Security Administration (Northern Ireland) Act 1992" and "section 12(2) and (3)".

(38) In regulation 47 paragraphs (1) and (2) shall be omitted and in paragraph (3) for "Article 17 of the 1977 Order" there shall be substituted "Section 47(1) to (3)".

Amendment of the Occupational Pension Schemes (Discharge of Liability) Regulations (Northern Ireland) 1985

4.—(1) The Occupational Pension Schemes (Discharge of Liability) Regulations (Northern Ireland) 1985(**a**) shall be amended in accordance with sub-paragraphs (2) to (11).

(2) In regulation 1(2)—

(*a*) in the definition of "scheme" for "Article 2(2)" there shall be substituted "section 1";

(**a**) S.R. 1985 No. 356, amended by S.R. 1986 No. 362, S.R. 1987 No. 292, S.R. 1988 Nos. 109 and 214, S.R. 1991 Nos. 37 and 462 and S.R. 1992 No. 304

(*b*) in the definition of "supplementary credits" for "Schedule 3 to the Pensions Order" there shall be substituted "section 71".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number.".

(4) In regulations 1A(2), 2, 3(1) and 4 for "Article 53C" there shall be substituted "section 15".

(5) In regulation 1A(2) for "Article 53C(4)(*a*)(ii)" there shall be substituted "section 15(4)(*a*)(ii)".

(6) In regulation 2 for "Article 53C(4)(*b*)" and "Article 53C(4)" there shall be substituted respectively "section 15(4)(*b*)" and "section 15(4)".

(7) In regulation 3 for "Article 53C(4)(*c*)" and "Article 53C(4)" there shall be substituted respectively "section 15(4)(*c*)" and "section 15(4)".

(8) In regulation 4 for "Article 53C(4)(*d*)", "revaluation or increase under Article 37" and "Article 39A" there shall be substituted respectively "section 15(4)(*d*)", "increase under section 11 or revaluation under section 12" and "Chapter II of Part V".

(9) In regulation 5 for "Article 53C(5)(*c*)(ii)" there shall be substituted "section 15(5)(*c*)(ii)".

(10) In regulation 6 for "Article 53C(5)(*a*)(ii)" there shall be substituted "section 15(5)(*a*)(ii)".

(11) In the Schedule, in the heading to the form, for the words from "SOCIAL SECURITY PENSIONS" to "SCHEDULE 1" there shall be substituted "SECTION 15(5) OF THE PENSION SCHEMES (NORTHERN IRELAND) ACT 1993(**a**)".

Amendment of the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1985

5.—(1) The Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1985(**b**) shall be amended in accordance with sub-paragraphs (2) to (16).

(2) In regulation 1(2)—

(*a*) in the definition of "actual service" for "paragraph 3(2) of Schedule 3" there shall be substituted "section 66(3)";

(*b*) in the definition of "member" for "Part II of Schedule 1A" there shall be substituted "Chapter IV of Part IV";

(*c*) in the definition of "personal pension scheme" for "Article 2(2) of the Social Security (Northern Ireland) Order 1986(**c**)" there shall be substituted "section 1";

(*d*) in the definition of "protected rights" for the words from "Schedule 1" to the end there shall be substituted "section 6".

(**a**) 1993 c. 49

(**b**) S.R. 1985 No. 358, amended by S.R. 1986 Nos. 114, 225 and 362, S.R. 1987 Nos. 285 and 292, S.R. 1988 Nos. 107, 109, 127 and 214, S.R. 1990 No. 203 and S.R. 1991 No. 37

(**c**) S.I. 1986/1888 (N.I. 18)

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part, section or Schedule is a reference to the Part, section of, or, as the case may be, Schedule to, the Pension Schemes (Northern Ireland) Act 1993 bearing that number.".

(4) In regulation 2(1) for "paragraph 13(2)(*a*) of Schedule 1A" there shall be substituted "section 91(2)(*a*)(ii) and (*b*)(ii)" and in sub-paragraphs (*a*) and (*aa*) for "paragraph 13(2)(*a*) of that Schedule" there shall be substituted "section 91(2)(*a*)(ii) or (*b*)(ii)".

(5) In regulations 2(1)(*a*) and (*aa*), 2C(2), 3(1), (2) and (3), 4(2) and (5A) for "paragraph 12(1) of Schedule 1A" there shall be substituted "section 90(1)".

(6) In regulation 2(2) for "paragraph 13(2)(*b*) of Schedule 1A" there shall be substituted "section 91(2)(*c*)".

(7) In regulation 2A—

(*a*) in paragraph (1) for "paragraph 12(2A) of Schedule 1A" and "paragraph 12(1) of that Schedule" there shall be substituted respectively "section 94(1)" and "section 90(1)";

(*b*) in paragraph (4) for the words from "Articles 43A" to "revaluation of pensions)" and from "B and C" to the end there shall be substituted respectively "Chapters II and III of Part IV" and "the pensionable service referred to in paragraph 1(1) of Schedule 2 (the final salary method of revaluation of accrued benefits)".

(8) In regulation 2B for "paragraph 12(2A) of Schedule 1A" there shall be substituted "section 94(1)".

(9) In regulation 2C—

(*a*) in paragraph (1) for "paragraph 12 of Schedule 1A" there shall be substituted "section 90";

(*b*) in paragraph (3) for "paragraph 12(2) of Schedule 1A" and "paragraph 15(2) of that Schedule" there shall be substituted respectively "section 90(2)" and "section 91(8)".

(10) In regulation 2D—

(*a*) in paragraph (1) for "paragraph 13(3) of Schedule 1A", "paragraph 13(2) of that Schedule", "head (*c*)" and "paragraph 12 of that Schedule" there shall be substituted respectively "section 91(5)(*a*)", "section 91(2)", "paragraph (*d*)" and "section 90";

(*b*) in paragraph (2) for "paragraph 13(2)(*c*) of Schedule 1A" there shall be substituted "section 91(2)(*d*)";

(*c*) in paragraph (3) the words "within the meaning of the Social Security (Northern Ireland) Order 1986" shall be omitted.

(11) In regulation 3(2)(*b*)(i) and (3) respectively for "Schedule 1A" and "that Schedule" there shall be substituted "Chapter IV of Part IV".

(12) In regulation 4—

(*a*) in paragraph (3A) for "paragraph 16 of Schedule 1A" there shall be substituted "section 91";

(*b*) in paragraph (5) for "paragraph 13(2)(*a*) of Schedule 1A", "paragraph 12(1) of that Schedule" and "the said paragraph 12(1)" there shall be substituted respectively "section 91(2)(*a*) or (*b*)", "section 90(1)" and "section 90(1)";

(*c*) in paragraph (5A) for "Article 44 or, as the case may be, Article 46" there shall be substituted "section 51";

(*d*) in paragraph (5B) the words from "by a transaction" to "is discharged)" shall be omitted;

(*e*) in paragraph (5C) for "Article 53C" in both places where it occurs and for "that Article" there shall be substituted respectively "section 15" and "that section";

(*f*) in paragraph (7) for "paragraph 12(2) of Schedule 1A" there shall be substituted "section 90(2)".

(13) In regulation 5 for "paragraph 11(1)(*a*) of Schedule 1A" and "paragraphs 15(2)(*a*) and (3)(*a*) and 16(3)(*b*) of that Schedule" there shall be substituted respectively "section 89(1)(*a*)(i)" and "sections 91(8)(*a*), 94(7)(*a*) and 95(2)(*b*)".

(14) In regulation 6—

(*a*) in paragraph (1) for "paragraph 13(2) of Schedule 1A" there shall be substituted "section 91";

(*b*) in paragraph (2) for "Schedule 1A" there shall be substituted "Chapter IV of Part IV".

(15) In regulation 7—

(*a*) in paragraph (1) for "paragraph 21 of Schedule 3" there shall be substituted "section 161(5)";

(*b*) in paragraph (2) for the words from "Schedule 1A" to "values)" there shall be substituted "Chapter IV of Part IV".

(16) In regulation 8—

(*a*) in paragraph (1) for "Part II of Schedule 1A" there shall be substituted "Chapter IV of Part IV";

(*b*) in paragraph (3) for "paragraph 13 of Schedule 1A" there shall be substituted "section 91".

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

6.—(1) The Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986(**a**) shall be amended in accordance with sub-paragraphs (2) to (18).

(2) In regulation 1(2)—

(*a*) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) for the definitions of " "normal pension age", "pensionable service" and "relevant employment" " there shall be substituted the following definitions—

" "normal pension age" is to be construed in accordance with section 175;

"pensionable service" and "relevant employment" are to be construed in accordance with section 66;".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

(**a**) S.R. 1986 No. 225; relevant amending regulations are S.R. 1987 No. 283 and S.R. 1992 Nos. 47 and 304

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Act bearing that number.".

(4) In regulation 2(1) for "Article 58A(2)" there shall be substituted "section 109(2)".

(5) In regulation 6(15) for "Article 63C(1)(*b*) of the Pensions Order" there shall be substituted "section 115(1)(*b*)".

(6) In regulation 8(8)(*bb*) for "paragraph 6(*b*) of Schedule 3 to the Pensions Order" there shall be substituted "section 67(1)(*a*)".

(7) In paragraph 7 of Schedule 1 for "Article 32" there shall be substituted "section 4".

(8) In paragraph 16A of Schedule 1 for "Part II of Schedule 1A to the Pensions Order" there shall be substituted "Chapter IV of Part IV".

(9) In paragraph 19 of Schedule 1 for "section 59B(2) of the Social Security Pensions Act 1975(**a**)" and "the Pensions Order" there shall be substituted respectively "section 145(2) of the Pension Schemes Act 1993(**b**)" and "the Act".

(10) In paragraphs 4C(2) and 8(*d*) of Schedule 2 for "paragraph 14 of Schedule 1A" there shall be substituted "section 93".

(11) In paragraph 8 of Schedule 2—

(*a*) for "Part II of Schedule 1A" there shall be substituted "Chapter IV of Part IV";

(*b*) in paragraph (*d*) for "paragraph 12(1) of that Schedule" and "the said paragraph 12(1)" there shall be substituted in each place "section 90(1)".

(12) In paragraphs 9, 10 and 11 of Schedule 2 for "Part II of Schedule 1A" there shall be substituted "Chapter IV of Part IV".

(13) In paragraphs 14, 15 and 16 of Schedule 2 for "Article 63C(2)(*b*) of the Pensions Order" there shall be substituted "section 115(2)(*b*)".

(14) In paragraphs 14 and 16 of Schedule 2 for "that Article" there shall be substituted "that section".

(15) In paragraph 15 of Schedule 2 for "Article 63D(5) of that Order" there shall be substituted "section 117(2)".

(16) In paragraph 6 of Schedule 3 for "Article 63A of the Pensions Order" there shall be substituted "section 108".

(17) In paragraph 8 of Schedule 5 for "Part II of Schedule 1A", "paragraph 14 of Schedule 1A" and "paragraph 12(1) of Schedule 1A" there shall be substituted respectively "Chapter IV of Part IV", "section 93" and "section 90(1)".

(18) In paragraph 16 of Schedule 5 for "Article 63A of the Order" there shall be substituted "section 108".

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

7.—(1) The Occupational Pension Schemes (Managers) Regulations (Northern Ireland) 1986(**c**) shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 1(2) for the definition of "the Pensions Order" there shall be substituted the following definition—

(**a**) 1975 c. 60
(**b**) 1993 c. 48
(**c**) S.R. 1986 No. 320, amended by S.R. 1988 No. 109

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) In regulations 2 and 3 for "Articles 58A, 58E and 58K of the Pensions Order" there shall be substituted "sections 109 to 111 of the Act" and after "schemes)" there shall be inserted "and Part VIII of the Act as it applies for the purposes of those sections".

Amendment of the Money Purchase Contracted-out Schemes Regulations (Northern Ireland) 1987

8.—(1) The Money Purchase Contracted-out Schemes Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (8).

(2) In regulation 1(2)—

(*a*) for the definitions of "the Pensions Order" and "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) the words "and other expressions have the same meaning as in the Pensions Order" shall be omitted.

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulation 2(1)—

(*a*) for "Article 34(2A)", "Schedule 1 to the Order modified under Article 34(2B)" and "paragraphs 3 and 6 of Schedule 1 to the Order" there shall be substituted respectively "section 5(3)", "sections 18 and 22 to 29 and such other requirements as may be prescribed" and "section 27(1)";

(*b*) the words "and such other requirements as may be prescribed" shall be omitted.

(5) In regulation 3—

(*a*) in paragraph (3)(*a*) for "Article 32(1A)(*a*)" there shall be substituted "section 37(1)(*a*)" and the word "first" shall be omitted;

(*b*) in paragraph (3)(*b*) for "Article 32(1A)(*b*)" there shall be substituted "section 37(1)(*b*)" and the word "first" shall be omitted.

(6) In regulation 4(1) for "Article 32(1) and (1A)" there shall be substituted "section 4(1)(*b*)".

(7) In regulation 5(1) for "Article 32(1A) and (1B)" there shall be substituted "section 4(2)".

(8) In regulation 6—

(*a*) in paragraph (1) for "Article 34(2)" and "Article 34(2A)" there shall be substituted respectively "section 5(2)" and "section 5(3)";

(*b*) in paragraph (2) for "Article 34(2A)" and "Article 34(2)" there shall be substituted respectively "section 5(3)" and "section 5(2)".

(**a**) S.R. 1987 No. 279, to which there are amendments not relevant to these regulations

Amendment of the Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987

9. In regulation 1(2) of the Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987(**a**) for "Social Security Pensions (Northern Ireland) Order 1975(**b**)" there shall be substituted "Pension Schemes (Northern Ireland) Act 1993".

Amendment of the Occupational Pension Schemes (Contracted-out Protected Rights Premiums) Regulations (Northern Ireland) 1987

10.—(1) The Occupational Pension Schemes (Contracted-out Protected Rights Premiums) Regulations (Northern Ireland) 1987(**c**) shall be amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 1(2) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) In regulation 2(1) for "Article 46ZA(7) of the Pensions Order" and "Schedule 1 to the Social Security (Northern Ireland) Order 1986 as modified by Article 34(2B) of the Pensions Order" there shall be substituted respectively "section 54(3) of the Act" and "sections 22 to 29 of the Act".

(4) In regulation 2(2) for "Article 46ZA(9)(*a*)(i) of the Pensions Order" there shall be substituted "section 56(7)(*a*) of the Act".

(5) In regulation 2(3)(*b*)(ii) for "Schedule 1 to the Social Security (Northern Ireland) Order 1986 as modified by Article 34(2B) of the Pensions Order" there shall be substituted "sections 22 to 29 of the Act".

Amendment of the Occupational Pension Schemes (Qualifying Service — Consequential and Other Provisions) Regulations (Northern Ireland) 1987

11. In regulation 6 of the Occupational Pension Schemes (Qualifying Service — Consequential and Other Provisions) Regulations (Northern Ireland) 1987(**d**) for the words from "Article" to "1975" there shall be substituted "section 132(1)(*a*)(ii) of the Pension Schemes (Northern Ireland) Act 1993".

Amendment of the Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations (Northern Ireland) 1987

12.—(1) The Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations (Northern Ireland) 1987(**e**) shall be amended in accordance with sub-paragraphs (2) to (6).

(2) In regulation 1(2)—

(*a*) at the beginning there shall be inserted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) in the definitions of "normal pension age" and "public service pension scheme" for "Article 2(2) of the Pensions Order" there shall be substituted "section 176(1) of the Act";

(**a**) S.R. 1987 No. 280, to which there are amendments not relevant to these regulations
(**b**) S.I. 1975/1503 (N.I. 15)
(**c**) S.R. 1987 No. 281
(**d**) S.R. 1987 No. 284, amended by S.R. 1991 No. 37
(**e**) S.R. 1987 No. 286, amended by S.R. 1987 No. 433 and S.R. 1988 Nos. 107 and 176

(*c*) in the definitions of "pensionable service" and "relevant employment" for "Schedule 3 to the Pensions Order" there shall be substituted "section 66 of the Act".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulation 2—

(*a*) in paragraphs (1) and (2) for "Article 14(1)" there shall be substituted "section 107(1)";

(*b*) in paragraphs (3), (4), (5), (6) in the first place where it occurs, and (6A) for "Article 14(1)(*a*) and (*b*)" there shall be substituted "Section 107(1)(*a*) and (*b*)";

(*c*) in paragraph (6) for "Article 14(1)(*a*) and (*b*)" in the second place where it occurs, there shall be substituted "section 107(1)(*a*) and (*b*)";

(*d*) in paragraph (6A)—

(i) for "Article 3" there shall be substituted "section 39";

(ii) in sub-paragraph (*a*) the words "under Article 3(8)" shall be omitted;

(iii) in sub-paragraph (*c*) for "Article 3(9)" there shall be substituted "section 40";

(*e*) in paragraphs (7) and (10) for "Article 14(1)(*b*)" there shall be substituted "Section 107(1)(*b*)";

(*f*) in paragraph (11) for "Article 14(1)(*c*) and (*d*)" and "Article 14" there shall be substituted respectively "Section 107(1)(*c*) and (*d*)" and "Article 14 of the Social Security (Northern Ireland) Order 1986 (from which section 107 of the Act is derived)";

(*g*) in paragraph (12) for "Article 14(1)(*d*)(ii)" there shall be substituted "Section 107(1)(*d*)(ii)".

(5) In regulation 2A for "Article 14" and "Article" there shall be substituted respectively "section 107" and "section".

(6) In regulation 3 for "Article 17(1)(*a*)" there shall be substituted "Section 156(1)(*a*)".

Amendment of the Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1987

13.—(1) The Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 1(2)—

(*a*) at the beginning there shall be inserted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) the definition of "the Order" shall be omitted;

(*c*) for "in the Order" there shall be substituted "in the Act".

(3) In regulation 5(6) and (7) for "Article 3(10) of the Order" there shall be substituted "section 40(2) of the Act".

(**a**) S.R. 1987 No. 288, amended by S.R. 1988 No. 107, S.R. 1992 No. 304 and S.R. 1993 No. 126

(4) In paragraph 14 of Schedule 1 for "section 59B(2) of the Social Security Pensions Act 1975" there shall be substituted "section 145(2) of the Pension Schemes Act 1993" and for "the Social Security Pensions (Northern Ireland) Order 1975" there shall be substituted "the Act".

(5) In paragraph 1 of Schedule 2—

(*a*) for "Article 5(1)(*a*) of the Order" there shall be substituted "section 41(1) of the Act";

(*b*) for "Article 5(1)(*b*) of that Order" there shall be substituted "Article 5(1)(*b*) of the Social Security (Northern Ireland) Order 1986";

(*c*) for "Article 5(1)(*aa*) of that Order" there shall be substituted "section 41(2) of the Act".

Amendment of the Personal Pension Schemes (Personal Pension Protected Rights Premiums) Regulations (Northern Ireland) 1987

14.—(1) The Personal Pension Schemes (Personal Pension Protected Rights Premiums) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (10).

(2) In regulation 1(2)—

(*a*) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) in the definition of "appropriate scheme" for "Part II of the Order" there shall be substituted "section 3(4)";

(*c*) for "in the Order" there shall be substituted "in the Act".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Act bearing that number.".

(4) In regulation 2—

(*a*) in paragraph (1) for "Article 7(8)" and "Schedule 1" there shall be substituted respectively "section 54(3)" and "sections 22 to 28";

(*b*) in paragraph (2) for "Article 7(10)(*a*)(i)" there shall be substituted "section 56(7)(*a*)";

(*c*) in paragraph (3)(*b*)(ii) for "Schedule 1" there shall be substituted "sections 22 to 28".

(5) In regulation 3(1)(*b*) for "Article 6, or under Article 31(2) or (2A) of the Pensions Order" there shall be substituted "section 43(2) or (5) or 44".

(6) In regulation 4—

(*a*) in paragraph (1) for "Article 7(7)" there shall be substituted "section 52(2) as it applies to personal pension protected rights premiums";

(*b*) in paragraphs (2) and (3) for "Article 7" there shall be substituted "section 46".

(7) In regulation 5(2) for "Article 7" there shall be substituted "section 46".

(**a**) S.R. 1987 No. 289

(8) In regulation 6—

(*a*) in paragraph (4) for "Article 31(1)(*a*) of the Pensions Order" there shall be substituted "section 42(1)(*a*)";

(*b*) in paragraph (7)(*a*) for "Article 7" there shall be substituted "section 46";

(*c*) in paragraph (10)(*a*) for "Article 7(9)" and the words from "Article 7(10)(*a*)" to the end there shall be substituted respectively "section 56(3)" and "section 56(7) shall have effect as if for "the personal pension protected rights premium" there were substituted "that part of the personal pension protected rights premium which has been paid" ";

(*d*) in paragraph (10)(*b*) for "Article 7", "paragraph (1) of that Article", "sub-paragraphs (*a*) and (*b*) of paragraph (4) of that Article" and "paragraph (8) of that Article" there shall be substituted respectively "sections 46, 51 and 54", "section 46(1)(*b*)", "paragraphs (*a*) and (*c*) of section 51(1)" and "section 54(3)".

(9) In regulation 7(3)(*b*) for "Schedule 1" there shall be substituted "Part III".

(10) In regulation 8 for "Article 7(10)(*a*)", "Article 7(10)(*a*)(i)" and "Article 7(10)(*a*)(ii)" there shall be substituted respectively "section 56(7)", "section 56(7)(*a*)" and "section 56(7)(*b*)".

Amendment of the Personal Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1987

15.—(1) The Personal Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (7).

(2) In regulation 1(2)—

(*a*) at the beginning there shall be inserted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) in the definition of "cash equivalent" for the words from "Part II" to the end there shall be substituted "Chapter IV of Part IV as it applies to personal pension schemes";

(*c*) in the definition of "member" for the words from "Part II" to the end there shall be substituted "Chapter IV of Part IV applies";

(*d*) the definition of "the Modification Regulations" shall be omitted;

(*e*) in the definitions of "money purchase benefits" and "personal pension scheme" for "Article 2(2) of the Social Security (Northern Ireland) Order 1986" there shall be substituted "section 176(1)";

(*f*) in the definition of "protected rights" for the words from "Schedule 1" to the end there shall be substituted "section 6";

(*g*) in the definition of "receiving scheme" for the words from "paragraph 13(2)(*a*)" to the end there shall be substituted "section 91(3)(*a*) or (*b*)";

(*h*) for the words from "and other expressions" to the end of the paragraph there shall be substituted "and other expressions have the same meaning as in Chapter IV of Part IV as it applies to personal pension schemes".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

(**a**) S.R. 1987 No. 290, amended by S.R. 1988 Nos. 107 and 214

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Act bearing that number.".

(4) In regulation 2—

(*a*) for "paragraph 13(2)(*a*) of Schedule 1A as applied to personal pension schemes by the Modification Regulations", in the first place where it occurs, there shall be substituted "section 91(3)(*a*) and (*b*)";

(*b*) in paragraph (*b*) for "paragraph 13(2)(*a*) of Schedule 1A, as applied to personal pension schemes by the Modification Regulations" there shall be substituted "section 91(3)(*a*) or (*b*)".

(5) In regulation 2A—

(*a*) in paragraph (1) for "paragraph 13(3) of Schedule 1A", "paragraph 13(2) of that Schedule", "head (*c*)" and "paragraph 12 of that Schedule" there shall be substituted respectively "section 91(5)(*b*)", "section 91(3)", "paragraph (*c*)" and "section 90";

(*b*) in paragraph (2) for "paragraph 13(2)(*c*) of Schedule 1A" there shall be substituted "section 91(3)(*c*)";

(*c*) in paragraph (3) the words "within the meaning of the Social Security (Northern Ireland) Order 1986" shall be omitted.

(6) In regulation 3 for "Schedule 1A as applied to personal pension schemes by the Modification Regulations", in both places where it occurs, there shall be substituted "Chapter IV of Part IV".

(7) In regulation 4—

(*a*) in paragraph (1) for "paragraph 12(1) of Schedule 1A, as applied to personal pension schemes by the Modification Regulations" there shall be substituted "section 90(1)(*b*)";

(*b*) in paragraph (4) for "paragraph 12(2) of Schedule 1A as applied to personal pension schemes by the Modification Regulations" there shall be substituted "section 90(2)".

Amendment of the Personal and Occupational Pension Schemes (Abatement of Benefit) Regulations (Northern Ireland) 1987

16.—(1) The Personal and Occupational Pension Schemes (Abatement of Benefit) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (8).

(2) In regulation 1(2)—

(*a*) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) the definition of "minimum contributions" shall be omitted;

(*c*) for the definition of "rebate percentage" there shall be substituted the following definition—

" "rebate percentage" means the percentage arrived at by adding the percentage mentioned in paragraph (*a*) of subsection (1) of section 37 to that mentioned in paragraph (*b*) of that subsection;";

(*d*) in the definition of "relevant year" for "Article 37" there shall be substituted "section 10(8)";

(a) S.R. 1987 No. 291

(*e*) for "in the Pensions Order" there shall be substituted "in the Act".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulations 2(1) and (3), 3(1) and (3), 4(1) and (3) and 5(1) and (3) for "sections 16(2B), 28(7A) and 59(1A) of the principal Act and Article 31" there shall be substituted "section 42".

(5) In regulations 2(2)(*a*) and 4(2)(*a*) for "Article 34(2)(*a*) and (*b*)" there shall be substituted "section 5(2)".

(6) In regulation 2(2)(*b*) for "Article 37(1)" there shall be substituted "section 10(1)".

(7) In regulations 2(2)(*c*) and 4(2)(*c*) for "Article 37(7)" there shall be substituted "section 12(2) and (3)".

(8) In regulations 3(2) and 5(2) for "Article 38(6)" and "Article 38(7A)" there shall be substituted respectively "section 13(5)" and "section 13(6)".

The Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1987

17.—(1) The Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (14).

(2) In regulation 1(2)—

(*a*) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993(**b**);";

(*b*) in the definition of "money purchase contracted-out scheme" for "Article 2(2) of the Pensions Order" there shall be substituted "section 4(1)(*a*)(ii)".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulation 2 for "paragraph 7(2) of Schedule 1" and for "Schedule 1" in both places where it occurs there shall be substituted respectively "section 6(2)" and "sections 5(3), 18 and 22 to 28".

(5) In regulation 3 for "paragraph 7(2) of Schedule 1", in both places where it occurs, "Article 53C of the Pensions Order" and "Article 9 of the Order" there shall be substituted respectively "section 6(2)", "section 15" and "Article 9 of the Social Security (Northern Ireland) Order 1986(**c**)".

(6) In regulation 4 for "sub-paragraphs (1)(*a*)", "(2)(ii)", "paragraph 9 of Schedule 1" and "Article 39A of the Pensions Order" there shall be substituted respectively "subsections (2)(*a*)", "(3)(ii)", "section 24" and "section 105".

(7) In regulation 5 for "paragraph 9(7)(*b*)(i) of Schedule 1", in both places where it occurs, there shall be substituted "section 25(1)(*b*)(i)".

(**a**) S.R. 1987 No. 295, amended by S.R. 1988 No. 107, S.R. 1990 No. 203 and S.R. 1992 No. 304
(**b**) 1993 c. 49
(**c**) S.I. 1986/1888 (N.I. 18)

(8) In regulation 6—

(*a*) in paragraph (1) for the words from "paragraph 9(3)(*b*)" to "Order" there shall be substituted "section 24(4)(*b*) as it applies to a money purchase contracted-out scheme" and the words "in a money purchase contracted-out scheme" shall be omitted;

(*b*) in paragraph (2) for the words from "paragraph 9(3)(*c*)" to "Order" there shall be substituted "section 24(4)(*c*) as it applies to a money purchase contracted-out scheme" and the words "in a money purchase contracted-out scheme" shall be omitted.

(9) In regulation 7 for "paragraph 11 of Schedule 1", in both places where it occurs, there shall be substituted "section 28".

(10) In regulation 8 for "paragraph 9(9) of Schedule 1" and "paragraph 9(7)(*a*)(ii) of Schedule 1" there shall be substituted respectively "section 25(4)" and "section 25(1)(*a*)(iii)".

(11) In regulation 9 for "paragraph 9(8) of Schedule 1" and "paragraph 9" there shall be substituted respectively "section 25(3)" and "the annuity requirements".

(12) In regulation 10(2) and (3) for "paragraph 9(4) of Schedule 1" there shall be substituted "section 24(5)".

(13) In regulation 12 for "paragraph 9(1)(*a*) of Schedule 1" there shall be substituted "section 24(2)(*a*)".

(14) In regulation 15 for "paragraph 12 of Schedule 1" and "in Schedule 1" there shall be substituted respectively "section 29" and "in sections 22 to 28".

Amendment of the Protected Rights (Transfer Payment) Regulations (Northern Ireland) 1987

18.—(1) The Protected Rights (Transfer Payment) Regulations (Northern Ireland) 1987(**a**) shall be amended in accordance with sub-paragraphs (2) to (14).

(2) In regulation 1(2)—

(*a*) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(*b*) in the definition of "appropriate personal pension scheme" for "Part II of the Order" there shall be substituted "section 3";

(*c*) for the definitions of "Article 50 money purchase scheme" and "Article 50 salary related scheme" there shall be substituted respectively the following definitions—

" "section 49 money purchase scheme" means a scheme, which was formerly a money purchase contracted-out scheme, and which the Board are under a duty to supervise in accordance with section 49;

"section 49 salary related scheme" means a scheme, which was formerly a salary related contracted-out scheme, and which the Board are under a duty to supervise in accordance with section 49;";

(*d*) in the definitions of "money purchase contracted-out scheme" and "occupational pension scheme" for "Article 2(2)" there shall be substituted "section 176(1)";

(**a**) S.R. 1987 No. 296, to which there are amendments not relevant to these regulations

(*e*) in the definition of "overseas scheme" for "by virtue of Article 34" and "Article 50" there shall be substituted respectively "within the meaning of section 3(3)" and "section 49";

(*f*) in the definition of "protected rights" for the words from "Schedule 1" to the end there shall be substituted "section 6";

(*g*) in the definition of "salary related contracted-out scheme" for "Article 34(2)" there shall be substituted "satisfying section 5(2)".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulations 2(4) and (6), 3 and 4(1) and (6)(*b*), for "Article 50" wherever it occurs, there shall be substituted "section 49".

(5) In regulation 4(1) for "Part IV of the Pensions Order" there shall be substituted "the Act".

(6) In regulation 4(2) for "Article 28(2)" and "Articles 35 and 38" there shall be substituted respectively "Section 4(2)" and "sections 9 and 13".

(7) In regulation 4(3) for the words from "Article 31(2)" to "the Order" there shall be substituted "Section 43(2) shall have effect as if after paragraph (*b*)(ii) there were added".

(8) In regulation 4(4) for "Article 37(1)" there shall be substituted "Section 10(1)".

(9) In regulation 4(5) for "Article 37(5)", in both places where it occurs, there shall be substituted "section 12(1)".

(10) In regulation 4(6) for "Article 37(7)", in both places where it occurs, and "Article 3 of the Order" there shall be substituted respectively "section 12(2)" and "section 176(1)".

(11) In regulation 4(7) for "Article 37(8)" and "so however that" there shall be substituted respectively "Section 12(4)" and "but".

(12) In regulation 4(8) for "Article 46(6)(*a*)", in both places where it occurs, and "Article 47(3)(*a*)", in both places where it occurs, there shall be substituted respectively "section 55(1)(*a*)" and "section 55(4)(*a*)".

(13) In regulation 4(9) for "Article 47(1)" and "accrued rights" there shall be substituted respectively "Section 51(4)(*c*)" and "under the scheme".

(14) In paragraph 2 of Schedule 3 for "Article 6 of the Order, or Article 31(2) or (2A) of the Pensions Order" and "Article 37(7) of the Pensions Order" there shall be substituted respectively "section 43(2) or (5) or 44(2)" and "section 12(2)".

Amendment of the Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1988

19.—(1) The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1988(**a**) shall be amended in accordance with sub-paragraphs (2) to (16).

(2) In regulation 1(2)—

(*a*) at the beginning there shall be inserted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;";

(**a**) S.R. 1988 No. 34; relevant amending regulations are S.R. 1988 No. 176, S.R. 1989 No. 105 and S.R. 1993 No. 126

(*b*) in the definitions of "contracted-out", "contracted-out scheme" and "money purchase contracted-out scheme" for "the Pensions Order" there shall be substituted "the Act";

(*c*) in the definition of "tax week" for "the principal Act" there shall be substituted "the Act".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Act bearing that number.".

(4) In regulation 2(1) for "the Order" there shall be substituted "the Act".

(5) In regulation 2(1A) for "paragraph 7(2) of Schedule 1 to the Order" there shall be substituted "section 6(3)".

(6) In regulation 3(1) for "the Order" there shall be substituted "the Act".

(7) In regulations 7(2)(*b*), 9(6)(*b*), 12(1), (2) and (3), 13(1) and (2) and 14(3) for "Article 3(9)", wherever it occurs, there shall be substituted "section 40(1)".

(8) In regulations 8(5), 9(6) and 10(1) for "Article 62 of the Pensions Order" there shall be substituted "section 167".

(9) In regulation 13 for "Article 3(10)", in both places where it occurs, there shall be substituted "section 40(2)".

(10) In regulations 14(11) and 17(9)(*a*) and (*f*) the words "(within the meaning of Article 3 of the Pensions Order)" shall be omitted.

(11) In regulation 16—

(*a*) for "Article 5(1)(*b*)" there shall be substituted "Article 5(1)(*b*) of the Order";

(*b*) for "Article 5(1)(*a*)" there shall be substituted "section 41(1)".

(12) In regulation 17—

(*a*) in paragraph (2) for "sub-paragraph (*b*), but not sub-paragraph (*a*), of Article 5(1)" there shall be substituted "Article 5(1)(*b*) of the Order, but not section 41(1)";

(*b*) in paragraph (4) for "Article 5(1)(*a*) and (*aa*)" there shall be substituted "section 41(1) and (2)";

(*c*) in paragraph (6) for "Article 5(1)(*b*)" there shall be substituted "Article 5(1)(*b*) of the Order";

(*d*) in paragraph (9)(*c*) for "Article 5(2)" there shall be substituted "Article 5(2) of the Order".

(13) In regulation 17A for "Article 5(1)(*aa*) of the Order" there shall be substituted "section 41(2)".

(14) In regulation 19(1) for "the Order" there shall be substituted "the Act".

(15) In regulation 19(2) and paragraph 2 of Schedule 2 for "Article 17(1)" there shall be substituted "section 156(1)".

(16) In regulation 20—

(*a*) in paragraphs (3)(*a*) and (5)(*b*) for "Schedule 1 to the Order" there shall be substituted "sections 5(5) and 22 to 28";

(*b*) in paragraph (5) for "Article 7(8)" and "that Schedule" there shall be substituted respectively "section 54(3)" and "those sections".

Amendment of the Personal Pension Schemes (Compensation) Regulations (Northern Ireland) 1988

20.—(1) The Personal Pension Schemes (Compensation) Regulations (Northern Ireland) 1988(**a**) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) In regulation 3(1) for "sub-paragraph (*b*) of paragraph 10 of Schedule 1 to the Order" there shall be substituted "paragraph (*b*) of section 26(1) of the Act".

(4) In regulation 3(2) for "under Part II of the Order" there shall be substituted "for the purposes of the Act".

Amendment of the Personal and Occupational Pension Schemes (Perpetuities) Regulations (Northern Ireland) 1990

21.—(1) The Personal and Occupational Pension Schemes (Perpetuities) Regulations (Northern Ireland) 1990(**b**) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) For paragraphs (2) and (3) of regulation 1 there shall be substituted the following paragraphs—

"(2) In these regulations—

"the Act" means the Pension Schemes (Northern Ireland) Act 1993;

"the Taxes Act" means the Income and Corporation Taxes Act 1988(**c**).

(3) Any reference in these regulations to a numbered section is a reference to the section of the Taxes Act bearing that number.".

(3) In regulations 2(1) and 3 for "qualifies under Article 65" there shall be substituted "is a scheme to which section 159 of the Act applies".

(4) In regulation 4 for "qualify under Article 65" there shall be substituted "be a scheme to which section 159 of the Act applies".

Amendment of the Personal Pension Schemes (Advertisements) Regulations (Northern Ireland) 1990

22.—(1) The Personal Pension Schemes (Advertisements) Regulations (Northern Ireland) 1990(**d**) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) for the definition of "the Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) In regulation 3(2)(*a*)(i) and (*b*)(i) for "Part II of the Order" and "Article 5(1) of the Order" there shall be substituted respectively "section 39 of the Act" and "paragraph (2A)".

(4) After paragraph (2) of regulation 3 there shall be inserted the following paragraph—

"(2A) In this paragraph "rebate percentage" means the percentage arrived at by adding the percentage mentioned in paragraph (*a*) of subsection (1) of section 37 of the Act to that mentioned in paragraph (*b*) of that subsection.".

(**a**) S.R. 1988 No. 449
(**b**) S.R. 1990 No. 204
(**c**) 1988 c. 1
(**d**) S.R. 1990 No. 205

Amendment of the Occupational Pension Schemes (Modification) Regulations (Northern Ireland) 1990

23.—(1) The Occupational Pension Schemes (Modification) Regulations (Northern Ireland) 1990(**a**) shall be amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 1(2)—

(*a*) in the definition of "pension" for "Article 39A" there shall be substituted "section 105";

(*b*) for the definitions of "revaluation order", "revaluation percentage" and "revaluation period" there shall be substituted the following definitions—

" "revaluation order", "revaluation percentage" and "revaluation period" mean the same as in section 98 of the Pension Schemes (Northern Ireland) Act 1993.".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered section is a reference to the section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number and any reference to Schedule 22 is a reference to Schedule 22 to the Income and Corporation Taxes Act 1988.".

(4) In regulations 2(1), 3(1) and 4 for "Article 60(1A)" there shall be substituted "section 132(1)".

(5) In regulation 2(2) for the words from "Article 60(7)" to the end there shall be substituted "section 134(5) does not apply".

Amendment of the Occupational Pension Schemes (Independent Trustee) Regulations (Northern Ireland) 1990

24.—(1) The Occupational Pension Schemes (Independent Trustee) Regulations (Northern Ireland) 1990(**b**) shall be amended in accordance with sub-paragraphs (2) to (9).

(2) For paragraph (2) of regulation 1 there shall be substituted the following paragraph—

"(2) In these regulations any reference to a numbered section is a reference to the section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number.".

(3) In regulation 2(1) for "Article 63C(2)" and "Article 63C(3)(*a*) and (*b*)" there shall be substituted respectively "section 115(2)" and "section 115(3)(*a*) and (*b*)".

(4) In regulations 2(2), 3(2), (3), (4), 4(2) and 4A(3) for "Article 63C" there shall be substituted "section 115".

(5) In regulations 3(1), 4(1), 4A(1), 5(1), (2), (3) and (4) and 6(2) for "Articles 63C and 63D" there shall be substituted "Sections 115 to 118".

(6) In regulation 3(3) for "that Article" and "Article 63D" there shall be substituted respectively "that section" and "sections 116 to 118".

(7) In regulation 3(4) for "Article 63C(7)(*a*)" and "Article 63C(2)" there shall be substituted respectively "subsection (6)(*a*) of that section" and "subsection (2) of that section".

(**a**) S.R. 1990 No. 379
(**b**) S.R. 1990 No. 384, amended by S.R. 1991 No. 409

(8) In regulation 4(1) for "paragraph 3 of Schedule 3" there shall be substituted "section 66".

(9) In regulation 4A(2) for "Article 63C(1)" there shall be substituted "Section 115(1)".

Amendment of the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1990

25. In regulation 2(1) of the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1990(**a**) for "Article 63B, Part VA and Article 69J of the Social Security Pensions (Northern Ireland) Order 1975(**b**)" there shall be substituted "sections 2, 169 and Part X of the Pension Schemes (Northern Ireland) Act 1993".

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991

26.—(1) The Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991(**c**) shall be amended in accordance with sub-paragraphs (2) to (25).

(2) In regulation 1(2) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993;".

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

"(3) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Act bearing that number.".

(4) In regulations 2(1) and 3(1) for "Part V of the Pensions Order" there shall be substituted "Chapter I of Part IV".

(5) In regulation 4(1) for "5(1)(*c*) of Schedule 3" there shall be substituted "(*c*) of the definition of "supplementary credits" in section 71(1)".

(6) In regulation 5(1) for "paragraph 6(5) of Schedule 3" there shall be substituted "section 67(6)".

(7) In regulation 6(1)—

(*a*) for "paragraph 9(1) of Schedule 3" there shall be substituted "section 69(1)", and

(*b*) at the end there shall be added "and the conditions necessary for a discharge under section 77".

(8) In regulations 6(1), (2) and (3), 9(1) and (7) and 21(5)(*b*) and (7) for "Article 53C", wherever it occurs, there shall be substituted "section 15".

(9) In regulations 7(1) and 21(5)(*a*) for "paragraph 9(2) of Schedule 3" there shall be substituted "section 69(2)".

(10) In regulation 7(3) for "paragraph 9(4) of Schedule 3" there shall be substituted "section 69(5)".

(11) In regulation 9(1) at the end there shall be added "and which satisfies the conditions necessary for a discharge under section 77".

(**a**) S.R. 1990 No. 423, to which there are amendments not relevant to these regulations
(**b**) S.I. 1975/1503 (N.I. 15)
(**c**) S.R. 1991 No. 37, amended by S.R. 1992 No. 304 and S.R. 1993 No. 324

(12) In regulation 9(3) and (6)(*c*) for "Part II of Schedule 1A" there shall be substituted "Chapter IV of Part IV".

(13) In regulation 9(5)(*b*) after "Schedule 3" there shall be inserted "to the Social Security Pensions (Northern Ireland) Order 1975".

(14) In regulations 9(7) and 21(7) for "that Article" there shall be substituted "that section".

(15) In regulation 11(2) for "paragraph 12(2) of Schedule 1A" there shall be substituted "section 90(2)".

(16) In regulation 12(1) for "paragraph 9(3) of Schedule 3" and "paragraph 9(2)(*a*) of Schedule 3" there shall be substituted respectively "section 69(4)" and "section 69(2)(*a*)".

(17) In regulations 13(3), 14(2) to (4), 16(1) and 17(1) for "paragraph 11 of Schedule 3" and "paragraph 10(1) of Schedule 3", wherever they occur, there shall be substituted respectively "section 70(6)" and "section 70(1)".

(18) In regulation 17—

(*a*) in paragraph (2) for "paragraph 13(2) of Schedule 3" and "paragraph 13(2)(*b*) of that Schedule" there shall be substituted respectively "section 71(3)" and "section 71(4)(*b*)";

(*b*) in paragraph (3) for "paragraph 13(3) of Schedule 3" there shall be substituted "section 71(5)", and

(*c*) in paragraph (4) for "paragraph 13(3)(*a*) of Schedule 3" there shall be substituted "section 71(5)(*a*)".

(19) In regulation 18(1) for "paragraph 15(4) of Schedule 3" there shall be substituted "section 73(5) and (6)".

(20) In regulation 20(3) for "paragraph 18 of Schedule 3" there shall be substituted "section 75".

(21) In regulation 21—

(*a*) in paragraph (2) for "Paragraph 7(2) of Schedule 3" there shall be substituted "Section 67(9)";

(*b*) in paragraph (4) for "paragraph 6(1) of Schedule 3" and "Paragraph 6(1) of Schedule 3" there shall be substituted respectively "Section 67(1)" and "Section 67(1)";

(*c*) in paragraph (5)(*b*) after "applies" there shall be added "and which satisfies the conditions necessary for a discharge under section 77", and

(*d*) in paragraph (5)(*c*) for "the Pensions Order" there shall be substituted "Chapter III of Part III".

(22) In regulation 22(2) for "Paragraph 6(2) of Schedule 3" there shall be substituted "Section 67(3)".

(23) In regulation 25—

(*a*) in paragraph (2) for "Part I of Schedule 3 is" there shall be substituted "Sections 65 to 76 are";

(*b*) in paragraph (3) for "paragraph 6(1) of Schedule 3" there shall be substituted "section 67(1)".

(24) In regulation 26(3) for "the Social Security (Northern Ireland) Order 1986" there shall be substituted "section 1".

(25) In regulation 27 for "Schedule 3", in both places where it occurs, "paragraph 6(1)", "paragraph 6(2) and (3)", "paragraphs 10 to 12", "paragraph

13'' and ''paragraph 14'' there shall be substituted respectively ''Chapter I of Part IV'', ''section 67(1)'', ''section 67(3) and (4)'', ''section 70'', ''section 71'' and ''section 72''.

Amendment of the Occupational Pension Schemes (Revaluation) Regulations (Northern Ireland) 1991

27.—(1) The Occupational Pension Schemes (Revaluation) Regulations (Northern Ireland) 1991(**a**) shall be amended in accordance with sub-paragraphs (2) to (14).

(2) In regulation 1(2)—

(*a*) for the definitions of ''the Pensions Order'' and ''Schedule 1A'' there shall be substituted the following definition—

'' ''the Act'' means the Pension Schemes (Northern Ireland) Act 1993;'';

(*b*) in the definition of ''short service benefit'' for the words from ''Schedule 3'' to the end there shall be substituted ''the Act''.

(3) For paragraph (3) of regulation 1 there shall be substituted the following paragraph—

''(3) Any reference in these regulations to a numbered Part, section or Schedule is a reference to the Part, section of, or, as the case may be, Schedule to, the Act bearing that number.''.

(4) In regulation 2(2) for ''paragraphs 1(2)(*a*) and 2(2)(*a*)'' and ''Paragraphs 1(2)(*a*) and 2(2)(*a*)'' there shall be substituted respectively ''section 79(1)(*a*)(iii) and paragraph 2(3) of Schedule 2'' and ''Section 79(1)(*a*)(iii) and paragraph 2(3) of Schedule 2''.

(5) In regulation 3—

(*a*) in paragraph (2)(*d*) for ''paragraph 2'' there shall be substituted ''section 80'';

(*b*) in paragraph (3) for ''Schedule 1A'' and ''whichever of paragraphs 2 to 5 applies to it'' there shall be substituted respectively ''Chapter II of Part IV'' and ''whichever method applies to it in accordance with section 80''.

(6) In regulation 4—

(*a*) in paragraph (1) for the words from ''paragraph 2'' to ''that paragraph'' there shall be substituted ''the final salary method, within the meaning of paragraph 1 of Schedule 2, applies and partly of a component to which that method'';

(*b*) in paragraph (2) for ''Schedule 1A'', the words from ''paragraph 2'' to ''paragraph 2(2)'' and ''that paragraph'' there shall be substituted respectively ''Paragraph 1 of Schedule 2'', ''the final salary method applies, the pensionable service and the amount of pension or other benefit referred to in sub-paragraph (1) of that paragraph'' and ''that method''.

(7) In regulation 5 for ''paragraph 5'', in both places where it occurs, there shall be substituted ''paragraph 5 of Schedule 2''.

(8) In regulation 6 for ''paragraph 7'' and ''Paragraph 7'' there shall be substituted respectively ''section 125 as it applies as respects Chapter II of Part IV'' and ''Section 125''.

(9) In regulation 7 for ''Paragraph 9'' and ''Schedule 1A'', wherever they occur, there shall be substituted respectively ''Section 82(1)'' and ''Chapter II of Part IV''.

(**a**) S.R. 1991 No. 38

(10) In regulation 8—

(*a*) in paragraph (1)(*b*) for the words from "the method" to the end there shall be substituted "the final salary method, within the meaning of paragraph 1 of Schedule 2";

(*b*) in paragraph (2) for "Paragraph 2" there shall be substituted "Paragraph 1 of Schedule 2" and the word "appropriate" shall be omitted.

(11) In regulation 9—

(*a*) in paragraph (1) for "paragraph 2" there shall be substituted "the final salary method, within the meaning of paragraph 1 of Schedule 2,";

(*b*) for paragraph (2) there shall be substituted the following paragraph—

"(2) Paragraph 1 of Schedule 2 is modified so that the scheme may provide for the pensionable service referred to in sub-paragraph (1) of that paragraph to be calculated to the nearest, next highest or next lowest whole month. Where a scheme provides for rounding as described in this paragraph it must provide for all pensionable service, there referred to, to be rounded in the same way.".

(12) In regulation 10—

(*a*) in paragraph (1) for the words from "paragraph 21" to "Order" there shall be substituted "section 161(5)";

(*b*) in paragraph (2) for the words from "Schedule 1A" to "pensions)" there shall be substituted "Chapter II of Part IV".

(13) In regulation 11(2) for "Schedule 1A" there shall be substituted "Chapter II of Part IV".

(14) In regulation 12(2) for "Schedule 1A", "C in the formula set out in paragraph 2(2)" and "D in that formula" there shall be substituted respectively "Paragraph 1 of Schedule 2", "the total pensionable service referred to in sub-paragraph (1)(*b*) of that paragraph" and "the amount of the pension or other benefit which has accrued on the termination date as referred to in sub-paragraph (1) of that paragraph".

Amendment of the Contracting-out (Protection of Pensions) Regulations (Northern Ireland) 1991

28.—(1) The Contracting-out (Protection of Pensions) Regulations (Northern Ireland) 1991(**a**) shall be amended in accordance with sub-paragraphs (2) to (10).

(2) For paragraph (2) of regulation 1 there shall be substituted the following paragraph—

"(2) Any reference in these regulations to a numbered Part or section is a reference to the Part or, as the case may be, section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number.".

(3) In regulation 2(2) for the words from "Articles 43A" to "widows' pensions)" and from "Articles 43A(3)" to "are" there shall be substituted respectively "Chapter III of Part IV" and "Section 84(1) is".

(4) In regulation 3(2) for "Article 43A(1)" and "Article 43A(3)" there shall be substituted respectively "section 83(3)" and "section 84(1)(*a*)".

(5) In regulation 4(2) for "Article 43B" and "Article 43B(3)" there shall be substituted respectively "Chapter II of Part IV in a case where section 83(2) applies" and "section 84(1)(*b*)".

(**a**) S.R. 1991 No. 39

(6) In regulation 5 for "Article 43B(3)" and "Article 43B" there shall be substituted respectively "section 84(1)(*b*)" and "Chapter II of Part IV in a case where section 83(2) applies".

(7) In regulation 6(2) for "Article 43C (supplementary provisions)", "Article 43A(3)(*b*)" and "Article 43C" there shall be substituted respectively "section 125(1) to (3)", "section 84(1)(*a*)(ii)" and "Section 125(1) to (3)".

(8) In regulation 7(2) for "Articles 43A(6) and 43B(5)", "those Articles" and "Articles 43A(6) and 43B(5) are" there shall be substituted respectively "section 83(5)", "that section" and "Section 83(5) is".

(9) In regulation 8(2) for "Articles 43A(2B) and 43B(3B) are" there shall be substituted "Section 86 is".

(10) In regulation 9—

(*a*) in paragraph (1) for the words from "Article 43(E)" to the end there shall be substituted "sections 130 and 131 (determination of questions whether schemes conform with requirements and persons competent to make applications under section 130)";

(*b*) in paragraph (2) for "Article 43E" there shall be substituted "section 131(1)";

(*c*) in paragraph (3) for "Article 43E(2)(*a*) to (*d*)" and "that Article" there shall be substituted respectively "section 131(1)" and "that section".

Amendment of the Personal and Occupational Pension Schemes (Pensions Ombudsman) Regulations (Northern Ireland) 1991

29.—(1) The Personal and Occupational Pension Schemes (Pensions Ombudsman) Regulations (Northern Ireland) 1991(**a**) shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 1(2)—

(*a*) for the definition of "the Pensions Order" there shall be substituted the following definition—

" "the Act" means the Pension Schemes (Northern Ireland) Act 1993(**b**);";

(*b*) in the definition of "complaint" for "Article 69C(1) of the Pensions Order" there shall be substituted "section 142(1) of the Act";

(*c*) in the definition of "dispute" for "Article 69C(2) of the Pensions Order" there shall be substituted "section 142(2) of the Act".

(3) In regulation 2(2) for "Part VA of the Pensions Order" there shall be substituted "Part X of the Act".

Amendment of the Occupational Pension Schemes (Investment of Scheme's Resources) Regulations (Northern Ireland) 1992

30.—(1) The Occupational Pension Schemes (Investment of Scheme's Resources) Regulations (Northern Ireland) 1992(**c**) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) in the definition of "pensionable service" for the words from "paragraph 3(1)" to the end there shall be substituted "section 66 of the Pension Schemes (Northern Ireland) Act 1993 (interpretation (Part IV))".

(**a**) S.R. 1991 No. 93
(**b**) 1993 c. 49
(**c**) S.R. 1992 No. 47

(3) In regulation 4(1)(*b*) the words from "within" to "contributions)" shall be omitted.

(4) In regulation 5(4) for "Article 63A(3) of the Social Security Pensions (Northern Ireland) Order 1975" there shall be substituted "section 108(3) of the Pension Schemes (Northern Ireland) Act 1993".

EXPLANATORY NOTE

(This note is not part of the Regulations.)

The Pension Schemes Act 1993 (c. 48) and the Pension Schemes (Northern Ireland) Act 1993 (c. 49) consolidated and repealed the majority of the existing statutory provisions ("the repealed provisions") relating to occupational and personal pension schemes (with the exception of provisions relating to taxation). Regulations made under the repealed provisions ("the existing regulations") continue to have effect by virtue of section 29(3)(*a*) of the Interpretation Act (Northern Ireland) 1954.

These regulations amend the existing regulations by replacing references to the repealed provisions with references to the corresponding provisions of the consolidated Acts, and make other consequential amendments. In neither case, however, has any alteration of substance been made.

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These Orders have been exempted from printing by the Statutory Rules (Northern Ireland) Order 1979. Summaries are given in the List of Statutory Rules of a Local Character under the heading ROADS.