STATUTORY RULES OF NORTHERN IRELAND

2026 No. 144

PENSIONS

The Occupational Pension Schemes (Preservation of Benefit) (Amendment) Regulations (Northern Ireland) 2026

Made - - - -	*8th July 2026*
Coming into operation	*31st July 2026*

The Department for Communities makes the following Regulations in exercise of the powers conferred by sections 69(4)(b) and 177(2) and (3) of the Pension Schemes (Northern Ireland) Act 1993(**a**) and now vested in it(**b**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Preservation of Benefit) (Amendment) Regulations (Northern Ireland) 2026 and shall come into operation on 31st July 2026.

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

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

2. In regulation 12 of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991(**d**) (transfer of member's accrued rights without consent), after paragraph (7) insert—

> "(7A) The condition set out in this paragraph is that the receiving scheme or section is authorised under Part 2 of the Pension Schemes Act 2021(**e**).".

(**a**) 1993 c. 49
(**b**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**c**) 1954 c. 33 (N.I.)
(**d**) S.R. 1991 No. 37; paragraph (7) was added by regulation 2(6) of S.R. 2018 No. 54
(**e**) 2021 c. 1

Sealed with the Official Seal of the Department for Communities on 8th July 2026

(L.S.)

David Tarr
A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991 ("the 1991 Regulations").

Regulation 12 of the 1991 Regulations sets out the conditions under which an occupational pension scheme may, instead of providing short service benefit (see section 67(1) and (2) of the Pension Schemes (Northern Ireland) Act 1993), provide for a member's accrued rights to be transferred to another scheme without the member's consent. Regulation 12(7) to (9) specifies the conditions under which a member's relevant money purchase rights (see regulation 12(11)) can be transferred without their consent.

These Regulations insert a new paragraph to permit transfers of members' relevant money purchase rights without the members' consent where the receiving scheme or section is a collective money purchase scheme authorised under Part 2 of the Pension Schemes Act 2021.

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£6.40

http://www.legislation.gov.uk/id/nisr/2026/144

ISBN 978-0-33-802677-4

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