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STATUTORY INSTRUMENTS

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**1999 No. 3147**

**The Welfare Reform and Pensions  
(Northern Ireland) Order 1999**

**PART V**

**PENSION SHARING**

**CHAPTER I**

**SHARING OF RIGHTS UNDER PENSION ARRANGEMENTS**

*Pension debits*

**Reduction of benefit**

**28.**—(1) Subject to paragraph (2), where a person's shareable rights under a pension arrangement are subject to a pension debit, each benefit or future benefit—

- (a) to which he is entitled under the arrangement by virtue of those rights, and
- (b) which is a qualifying benefit,

is reduced by the appropriate percentage.

(2) Where a pension debit relates to the shareable rights under an occupational pension scheme of a person who is in pensionable service under the scheme on the transfer day, each benefit or future benefit—

- (a) to which the person is entitled under the scheme by virtue of those rights, and
- (b) which corresponds to a qualifying benefit,

is reduced by an amount equal to the appropriate percentage of the corresponding qualifying benefit.

(3) A benefit is a qualifying benefit for the purposes of paragraphs (1) and (2) if the cash equivalent by reference to which the amount of the pension debit is determined includes an amount in respect of it.

(4) The provisions of this Article override any provision of a pension arrangement to which they apply to the extent that the provision conflicts with them.

(5) In this Article—

“appropriate percentage”, in relation to a pension debit, means—

- (a) if the relevant order or provision specifies the percentage value to be transferred, that percentage;
- (b) if the relevant order or provision specifies an amount to be transferred, the percentage which the appropriate amount for the purposes of paragraph (1) of Article 26 represents of the amount mentioned in paragraph (3)(b) of that Article;

“relevant order or provision”, in relation to a pension debit, means the pension sharing order or provision on which the debit depends;

“transfer day”, in relation to a pension debit, means the day on which the relevant order or provision takes effect.