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STATUTORY INSTRUMENTS

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**2005 No. 255**

**The Pensions (Northern Ireland) Order 2005**

**PART VI**

**OCCUPATIONAL AND PERSONAL PENSION  
SCHEMES: MISCELLANEOUS PROVISIONS**

*Restrictions on payment into occupational pension schemes*

**Non-European scheme to be trust with UK-resident trustee**

**230.**—(1) Paragraphs (2) and (3) apply to an occupational pension scheme that has its main administration outside the member States.

(2) An employer based in any part of the United Kingdom may cause a contribution to be paid to the scheme in respect of an employee (whether or not employed in the United Kingdom) only if the conditions in paragraph (4) are satisfied at the time of payment.

(3) An employer based outside the United Kingdom may cause a contribution to be paid to the scheme in respect of an employee employed in the United Kingdom only if the conditions in paragraph (4) are satisfied at the time of payment.

(4) Those conditions are—

- (a) that the scheme is established under irrevocable trusts, and
- (b) that a trustee of the scheme is resident in the United Kingdom.

(5) Paragraph (2) or (3) does not apply to an occupational pension scheme if it is a prescribed scheme or a scheme of a prescribed description.

(6) Article 10 of the 1995 Order (civil penalties) applies to an employer who causes a contribution to be paid to an occupational pension scheme that has its main administration outside the member States if—

- (a) paragraph (2) or (3) applies in relation to the payment of the contribution,
- (b) the conditions in paragraph (4) are not satisfied at the time of payment, and
- (c) the employer does not have a reasonable excuse for causing payment to occur at a time when those conditions are not satisfied.

(7) In this Article “based”—

- (a) in relation to an employer who is a body corporate, means incorporated, and
- (b) in relation to any other employer, means resident.