

## 1991 No. 462

## SOCIAL SECURITY

**The Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1991**

Made . . . . . 15th October 1991

Coming into operation . . . . . 4th November 1991

The Department of Health and Social Services, in exercise of the powers conferred on it by Articles 42(2), 53, and 53C(4) of, and paragraph 9 of Schedule 2 to, the Social Security Pensions (Northern Ireland) Order 1975(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

*Citation, commencement and interpretation*

1.—(1) These regulations may be cited as the Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1991 and shall come into operation on 4th November 1991.

(2) In these regulations—

“the Contracting-out Regulations” means the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985(b);

“the Discharge of Liability Regulations” means the Occupational Pension Schemes (Discharge of Liability) Regulations (Northern Ireland) 1985(c).

*Amendment of regulation 28 of the Contracting-out Regulations*

2. In regulation 28(2) of the Contracting-out Regulations (means of securing guaranteed minimum pensions), for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) in the case of a policy of insurance or annuity contract, that the policy is taken out, or the contract is entered into, with an insurance company which is authorised by the competent authority of a member State, under either Article 6 or Article 27

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- (a) S.I. 1975/1503 (N.I. 15); by virtue of Article 2(3) definitions in Schedule 17 to the Social Security (Northern Ireland) Act 1975 (c. 15) apply to the exercise of certain powers conferred under this Order. Article 42(2) was amended by paragraph 12(a) of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and paragraph 7(3)(a) of Schedule 2 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)). Article 53C was inserted by paragraph 2 of Schedule 1 to the Social Security (Northern Ireland) Order 1985 and amended by paragraph 17 of Schedule 9 to the Social Security (Northern Ireland) Order 1986 and paragraph 9 of Schedule 4 to the Social Security (Northern Ireland) Order 1990 (S.I. 1990/1511 (N.I. 15)). *See also* paragraph 9 of Schedule 6 to the Social Security (Northern Ireland) Order 1989 (S.I. 1989/1342 (N.I. 13))
- (b) S.R. 1985 No. 259, to which there are amendments not relevant to these regulations
- (c) S.R. 1985 No. 356, to which there are amendments not relevant to these regulations

of Council Directive 79/267/EEC(a) on the coordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct life assurance, to take up the activities referred to under any of Heads I, III, VII and IX of the Annex to that Directive.”.

*Insertion of regulation 1A in the Discharge of Liability Regulations*

3. After regulation 1 of the Discharge of Liability Regulations (citation, commencement and interpretation) there shall be inserted the following regulation—

*“Requirements applying to policies of insurance and annuity contracts where scheme administrator is resident in the United Kingdom*

1A.—(1) Paragraph (2) applies if there is a person resident in the United Kingdom acting on behalf of the insurance company with whom the insurance policy is taken out or the annuity contract is entered into who will be responsible for the discharge of all duties imposed on the administrator of the scheme under Chapter I of Part XIV of the Income and Corporation Taxes Act 1988(b).

(2) Where this paragraph applies, the requirements referred to in Article 53C(4)(a)(ii) (policies of insurance or annuity contracts are appropriate for the purposes of Article 53C if among other things the insurance company with which it is or was taken out or entered into satisfies, or satisfied at the relevant time prescribed requirements) are that the insurance policy is taken out, or the annuity contract is entered into, with an insurance company which is, or was at the relevant time, an insurance company authorised by the competent authority of a member State, under either Article 6 or Article 27 of Council Directive 79/267/EEC on the coordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct life assurance, to take up the activities referred to under any of Heads I, III, VII and IX of the Annex to that Directive.”.

Sealed with the Official Seal of the Department of Health and Social Services on 15th October 1991.

(L.S.)

A. N. Burns

Assistant Secretary

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(a) O.J. No. L63, 13.3.79, p. 4 and p. 13

(b) 1988 c. 1

## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These regulations make miscellaneous amendments to regulations about occupational pension schemes.

Regulation 2 implements Council Directive 88/361/EEC concerning the abolition of restrictions on movements of capital taking place between persons resident in member States (O.J. No. L178, 8.7.88, p. 5). It amends regulation 28 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1985 and provides that guaranteed minimum pensions may be secured by means of a policy of insurance or annuity contract which is taken out or entered into with an insurance company authorised by the competent authority of a member State.

Regulation 3 inserts a new regulation 1A in the Occupational Pension Schemes (Discharge of Liability) Regulations (Northern Ireland) 1985 which provides that benefits may be "appropriately secured" for the purposes of Article 53C of the Social Security Pensions (Northern Ireland) Order 1975 (extinguishment of liability of scheme for pensions secured by insurance policies or annuity contracts) in circumstances where—

- (i) a person resident in the United Kingdom acting on behalf of the insurance company is responsible for the duties of the scheme administrator, and
- (ii) the benefits are secured by an insurance policy taken out, or an annuity contract entered into, with an insurance company authorised by the competent authority of a member State.