

## 1992 No. 91

## ELECTRICITY

**Electricity (Eligible Persons) Pensions Regulations  
(Northern Ireland) 1992**

*Made* . . . . . 5th March 1992

*Coming into operation* . . . . . 31st March 1992

The Department of Economic Development, in exercise of the powers conferred on it by Article 89 of, and paragraphs 2(1) and 8 of Schedule 11 to, the Electricity (Northern Ireland) Order 1992(a), and of every other power enabling it in that behalf, hereby makes the following Regulations:—

*Citation and commencement*

1. These Regulations may be cited as the Electricity (Eligible Persons) Pensions Regulations (Northern Ireland) 1992 and shall come into operation on 31st March 1992.

*Interpretation*

2. In these Regulations—

“the Committee of Management” means the Committee of Management of the scheme;

“relevant scheme” means any arrangement, other than the scheme, under which a person has acquired pension rights the cost of which is or has been borne by Northern Ireland Electricity(b);

“retirement benefits scheme” has the same meaning as in section 611 of the Income and Corporation Taxes Act 1988(c);

“the Trustees” means the Trustees of the scheme.

3.—(1) These Regulations apply to any person to whom paragraph (2), (3), (4), (5) or (6) applies.

(2) This paragraph applies to any person who—

(a) has been a Chairman of Northern Ireland Electricity; and

(b) was not entitled to be a member of the scheme; and

(c) is entitled to pension rights in accordance with arrangements which are permitted by the Board of Inland Revenue expressed by reference to the scheme but which require modifications to the terms of the scheme to enable them to apply to that person.

(a) S.I. 1992/231 (N.I. 1)

(b) Formerly the Northern Ireland Electricity Service: see S.I. 1987/1275 (N.I. 12) Art. 3(1)

(c) 1988 c. 1

(3) This paragraph applies to any dependant of a person to whom paragraph (2) would have applied if that person had not died prior to the coming into operation of these Regulations who qualifies or has qualified for a dependant's pension under the terms of the relevant scheme.

(4) This paragraph applies to—

(a) any person who retired on or before 31st March 1973 from the pensionable employment of Belfast Corporation in respect of its function as an electricity undertaker, and who in respect of such employment is in receipt from the Northern Ireland Local Government Officers Superannuation Committee of a pension calculated in accordance with the terms of—

(i) the Belfast Corporation Superannuation Scheme 1964;

(ii) the Local Officers Superannuation Act (Ireland) 1869(a); or

(iii) the Belfast Corporation Act (Northern Ireland) 1943(b) and the Belfast Corporation (General Powers) Act 1948(c); and

(b) any dependant of a person to whom sub-paragraph (a) would have applied if that person had not died prior to the coming into operation of these Regulations who qualifies or has qualified for a dependant's pension under the terms of the relevant scheme.

(5) This paragraph applies to—

(a) any person who retired on or after 1st April 1973, having transferred as at 1st April 1973 to the employment of Northern Ireland Electricity from Belfast Corporation or Londonderry Development Commission, and who is in receipt from Northern Ireland Electricity of a pension calculated in accordance with the terms of—

(i) the Local Officers Superannuation Act (Ireland) 1869; or

(ii) the Belfast Corporation Act (Northern Ireland) 1943 and the Belfast Corporation (General Powers) Act 1948; and

(b) any dependant of a person to whom sub-paragraph (a) would have applied if that person had not died prior to the coming into operation of these Regulations who qualifies or has qualified for a dependant's pension under the terms of the relevant scheme.

(6) This paragraph applies to—

(a) any person who is in receipt from Northern Ireland Electricity of an ex-gratia pension awarded by Northern Ireland Electricity; and

(b) any dependant of a person to whom sub-paragraph (a) would have applied if that person had not died prior to the coming into operation of these Regulations who qualifies or has qualified for a dependant's pension under the terms of the relevant scheme.

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(a) 1869 c. 79 as saved by 1950 c. 10 (N.I.) s. 9 and Schedule 3

(b) 1943 c. i (N.I.)

(c) 1948 c. i (N.I.)

*Consequential amendments to the scheme*

4. The amendments to the scheme specified in the Schedule shall have effect.

*Transfer of assimilated pensioners*

5. For the purposes of the Schedule, on 31st March 1992—

- (a) each person to whom regulation 3(2) applies shall become a Transferred By-Analogy Member and each person to whom regulation 3(3) applies shall become a Transferred By-Analogy Dependant of the scheme;
- (b) each person to whom regulation 3(4)(a) applies shall become a Transferred Pre-April 1973 Member and each person to whom regulation 4(4)(b) applies shall become a Transferred Pre-April 1973 Dependant of the scheme;
- (c) each person to whom regulation 3(5)(a) applies shall become a Transferred Post-March 1973 Member and each person to whom regulation 3(5)(b) applies shall become a Transferred Post-March 1973 Dependant of the scheme; and
- (d) each person to whom regulation 3(6)(a) applies shall become a Transferred Ex-Gratia Member and each person to whom regulation 3(6)(b) applies shall become a Transferred Ex-Gratia Dependant of the scheme.

*Transfer of liabilities*

6. Every liability or obligation outstanding immediately before the coming into operation of these Regulations and incurred by Northern Ireland Electricity or other person on behalf of or for the purposes of any relevant scheme shall, to the extent that the status of the scheme as a retirement benefit scheme exempt approved in accordance with section 591 of the Income and Corporation Taxes Act 1988 shall not be jeopardised, be liabilities or obligations of the Trustees and the Committee of Management to the exclusion of Northern Ireland Electricity.

Sealed with the Official Seal of the Department of Economic Development on 5th March 1992.

(L.S.)

W. D. Duncan

Assistant Secretary

In the Rules the following shall be inserted after Rule 66:—

“67. ELECTRICITY (ELIGIBLE PERSONS) PENSIONS REGULATIONS (NORTHERN IRELAND) 1992

In this Rule:

“Eligible Persons” means the Transferred By-Analogy Members, the Transferred By-Analogy Dependants, the Transferred Pre-April 1973 Members, the Transferred Pre-April 1973 Dependants, the Transferred Post-March 1973 Members, the Transferred Post-March 1973 Dependants, the Transferred Ex-Gratia Members and the Transferred Ex-Gratia Dependants.

“Eligible Persons Regulations” means the Electricity (Eligible Persons) Pensions Regulations (Northern Ireland) 1992.

“Relevant Scheme” means any arrangement in respect of which regulations 3(2), (3), (4), (5) and (6) of the Eligible Persons Regulations apply.

“Relevant Scheme Liabilities” means in relation to each Relevant Scheme the liabilities and obligations which are assumed by the Committee in respect of such Relevant Scheme pursuant to the Eligible Persons Regulations.

“Transferred By-Analogy Member” means a person to whom regulation 3(2) of the Eligible Persons Regulations applies.

“Transferred By-Analogy Dependant” means a person to whom regulation 3(3) of the Eligible Persons Regulations applies.

“Transferred Pre-April 1973 Member” means a person to whom regulation 3(4)(a) of the Eligible Persons Regulations applies.

“Transferred Pre-April 1973 Dependant” means a person to whom regulation 3(4)(b) of the Eligible Persons Regulations applies.

“Transferred Post-March 1973 Member” means a person to whom regulation 3(5)(a) of the Eligible Persons Regulations applies.

“Transferred Post-March 1973 Dependant” means a person to whom regulation 3(5)(b) of the Eligible Persons Regulations applies.

“Transferred Ex-Gratia Member” means a person to whom regulation 3(6)(a) of the Eligible Persons Regulations applies.

“Transferred Ex-Gratia Dependant” means a person to whom regulation 3(6)(b) of the Eligible Persons Regulations applies.

(A) With effect from 31st March 1992 responsibility for the Relevant Scheme Liabilities in respect of the Eligible Persons is assumed by the Committee.

(B) On the assumption of the Relevant Scheme Liabilities the Eligible Persons will be entitled to benefits as follows:

(i) in respect of a Transferred By-Analogy Member and of a Transferred By-Analogy Dependant, equal to the benefits to which the Transferred By-Analogy Member or Transferred By-Analogy Dependant would have been entitled if the Transferred By-Analogy Member had been a Contributor at the date of retirement;

(ii) in respect of a Transferred Pre-April 1973 Member and of a Transferred Pre-April 1973 Dependant, benefits equal to those benefits payable at 31st March 1992 and calculated in accordance

with the terms of the Belfast Corporation Superannuation Scheme 1964, the Local Officers Superannuation Act (Ireland) 1869 or the Belfast Corporation Act (Northern Ireland) 1943 and the Belfast Corporation (General Powers) Act 1948 as appropriate;

- (iii) in respect of a Transferred Post-March 1973 Member and of a Transferred Post-March 1973 Dependant, benefits equal to those benefits payable at 31st March 1992 and calculated in accordance with the terms of the Local Officers Superannuation Act (Ireland) 1869 or the Belfast Corporation Act (Northern Ireland) 1943 and the Belfast Corporation (General Powers) Act 1948 as appropriate; and
- (iv) in respect of a Transferred Ex-Gratia Member and of a Transferred Ex-Gratia Dependant, benefits equal to those payable at 31st March 1992 and calculated in accordance with the terms of the Belfast Corporation Act (Northern Ireland) 1943 and the Belfast Corporation (General Powers) Act 1948.”.

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#### EXPLANATORY NOTE

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

These Regulations provide for the pensions of former Chairmen of Northern Ireland Electricity, and of certain others, whose pensions have been financed by Northern Ireland Electricity and not the Northern Ireland Electricity Superannuation Scheme (“the scheme”) to become payable by the Committee of Management of the scheme. The scheme has provided pension benefits for most employees and members of the electricity supply industry in Northern Ireland.

Regulation 1 provides for the citation and commencement of the Regulations and regulation 2 contains definitions. Regulation 3 defines the persons to whom the Regulations apply. Regulation 4 introduces the Schedule, which contains the amendments to the scheme necessary to provide how these persons will be treated as pensioners of the scheme. Under Regulation 5 these eligible persons will become pensioners under the scheme.

Regulation 6 provides for the transfer of liabilities from the relevant schemes to the scheme.