
STATUTORY RULES OF NORTHERN IRELAND

1999 No. 486

**The Personal and Occupational Pension
Schemes (Miscellaneous Amendments)
Regulations (Northern Ireland) 1999**

Amendment of the Occupational Pension Schemes (Modification of Schemes) Regulations

12. In the Occupational Pension Schemes (Modification of Schemes) Regulations (Northern Ireland) 1997⁽¹⁾ for regulation 6 (restriction on powers to modify schemes: exception) there shall be substituted the following regulation—

“**6.**—(1) For the purposes of Article 67(5) (restriction on the power to modify schemes does not apply to the exercise of a power in a prescribed manner) the prescribed manner is—

- (a) subject to paragraph (2), any alteration to scheme rules to provide, or make further or different provision, for an entitlement or accrued right to a pension under an occupational pension scheme—
 - (i) to be assigned, commuted or surrendered;
 - (ii) to be charged or to have a lien exercised in respect of it;
 - (iii) to have a set-off exercised in respect of it;
 - (iv) to be forfeited;
- (b) any alteration to scheme rules to provide, or make further or different provision, under section 69(2)(a)(i), by virtue of section 69(4)(b), of the Pension Schemes Act for a transfer of accrued rights, where the alteration results in a provision which is expressed in the scheme rules to be conditional upon compliance with regulation 12 of the Occupational Pension Schemes (Preservation of Benefit) Regulations (Northern Ireland) 1991⁽²⁾ (transfer of member’s accrued rights without consent);
- (c) in the case of a trust scheme, any alteration to scheme rules, or (for the avoidance of doubt) to practice under the scheme, or to both, to provide for the revaluation of earnings factors for the purposes of section 10(2) of the Pension Schemes Act (earner’s guaranteed minimum) in accordance with section 12(1) or (2) of that Act (revaluation of earnings factors for purposes of s. 10: early leavers, etc.);
- (d) an amendment to scheme rules where the amendment is one that the Inland Revenue requires so that the scheme continues to be approved under section 590 or 591 of the Taxes Act 1988 (conditions for approval of retirement benefit schemes and discretionary approval);

⁽¹⁾ S.R. 1997 No. 97; to which there are amendments not relevant to these regulations

⁽²⁾ S.R. 1991 No. 37; relevant amending regulations are S.R. 1992 No. 304, S.R. 1993 No. 324, S.R. 1994 No. 300, S.R. 1995 No. 441, S.R. 1996 No. 620, S.R. 1997 No. 160 and S.R. 1999 No. 378

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- (e) in the case of an occupational pension scheme which is not a trust scheme, the exercise of the power by the managers with the member's consent, except in relation to alterations for the purposes mentioned in sub-paragraphs (a) and (b).
- (2) An alteration does not fall within paragraph (1)(a) if the transaction provided for (or any part of it) is prohibited by, or by regulations under(3), any of Articles 89 to 92 or any other statutory provision, or by any other rule of law.”.

(3) See S.R. 1997 No. 153, amended by S.R 1999 No. 309