

SCHEDULE 3

Regulation 20(1)

Supplementary and Consequential Provisions

Amendment of the Occupational Pension Schemes (Contracting-out) Regulations

1.—(1) The Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996⁽¹⁾ shall be amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation)—

(a) before the definition of “the Act” there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”, and

(b) the definition of “minimum funding requirement” shall be omitted.

(3) In regulation 6(2) (information to be included in an election) for sub-paragraph (g) there shall be substituted the following sub-paragraph—

“(g) in the case of a scheme to which Part IV of the 2005 Order (scheme funding) applies, that the requirements of Articles 203, 204, 205 (if applicable) and 206 of that Order and any regulations under those provisions are complied with.”.

(4) In regulation 18 (requirement as to resources of the scheme)—

(a) in paragraph (1) for the words from “the amount of the resources of the scheme must be” to the end there shall be substituted “either the resources of the scheme must be sufficient to enable the scheme to meet the statutory funding objective provided for in Article 201(1) of the 2005 Order, or the actuary to the scheme must have certified under Article 206(6)(b)(i) of that Order that in his opinion the rates shown in the schedule of contributions are such that the statutory funding objective can be expected to be met by the end of the period specified in the recovery plan.”;

(b) in paragraph (2) for “Article 56 of the Order” there shall be substituted “Part IV of the 2005 Order”, and

(c) after paragraph (2) there shall be added the following paragraph—

“(3) In a case where the trustees of a scheme are authorised under Article 264 of the 2005 Order to accept contributions from European employers or approved under Article 265 of that Order to accept contributions from a particular European employer, paragraph (1) has effect with the substitution for “by the end of the period specified in the recovery plan” of “within two years after the date of the last actuarial valuation under Article 203 of the 2005 Order.”.”.

(5) In regulation 72 (transitional requirements as to sufficiency of resources of salary-related schemes)—

(a) in paragraph (1A)⁽²⁾, for “Article 58 of the Order” there shall be substituted “Article 206 of the 2005 Order”;

(b) in paragraph (3)⁽³⁾, for “Article 56(3) of the Order (minimum funding requirement)” there shall be substituted “Article 201(3) of the 2005 Order (the statutory funding objective)”, and

(c) in paragraph (6)⁽⁴⁾, for “Article 56 of the Order” there shall be substituted “Part IV of the 2005 Order”.

(1) [S.R. 1996 No. 493](#); relevant amending regulations are [S.R. 1997 No. 160](#) and [S.R. 2002 No. 109](#)

(2) Paragraph (1A) was inserted by regulation 2(16)(b) of [S.R. 2002 No. 109](#)

(3) Paragraph (3) was amended by paragraph 5(13)(b) of the Schedule to [S.R. 1997 No. 160](#)

(4) Paragraph (6) was amended by regulation 2(16)(c) of [S.R. 2002 No. 109](#)

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(6) The amendments in this paragraph have effect subject to paragraph 17 of Schedule 4.

Amendment of the Occupational Pension Schemes (Transfer Values) Regulations

2.—(1) The Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996⁽⁵⁾ shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of “the 1985 Regulations” there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 7⁽⁶⁾ (manner of calculation and verification of cash equivalents)—

- (a) in paragraph (3)(b), head (iv) and the word “and” immediately preceding it, and
- (b) paragraph (4),

shall be omitted.

(4) In regulation 8 (further provisions as to calculation of cash equivalents and increases and reductions of cash equivalents (other than guaranteed cash equivalents))—

- (a) in paragraph (4)⁽⁷⁾ for “Article 56 (minimum funding requirement)” there shall be substituted “Part IV of the 2005 Order (scheme funding)”;
- (b) in paragraph (4B) “then, subject to paragraph (4D)” shall be omitted;
- (c) paragraphs (4D) to (4I), (4K), (4L) and (6) shall be omitted, and
- (d) in paragraph (5)⁽⁸⁾—
 - (i) for “Article 61, Article 56” there shall be substituted “Article 211 of the 2005 Order, Part IV of that Order”, and
 - (ii) for “paragraphs (4), (4A) and (4G)” there shall be substituted “paragraphs (4) and (4A)”.

Amendment of the Occupational Pension Schemes (Winding Up) Regulations

3.—(1) The Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996⁽⁹⁾ shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 12(3) (winding up of sectionalised schemes, etc.)—

- (a) for “Schedule 5 to the MFR Regulations” there shall be substituted “Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005”, and
- (b) for “Article 56” there shall be substituted “Part IV of the Pensions (Northern Ireland) Order 2005”.

(3) In regulation 13 (hybrid schemes) paragraphs (6) and (7) shall be omitted.

Amendment of the Personal and Occupational Pension Schemes (Pensions Ombudsman) Regulations

4. In regulation 4(2) of the Personal and Occupational Pension Schemes (Pensions Ombudsman) Regulations (Northern Ireland) 1997⁽¹⁰⁾ (exclusions from jurisdiction), after sub-paragraph (g) there

⁽⁵⁾ [S.R. 1996 No. 619](#); relevant amending regulations are [S.R. 1997 No. 160](#) and [S.R. 2005 No. 171](#)

⁽⁶⁾ Regulation 7(3) was amended by paragraph 11(4) of the Schedule to [S.R. 1997 No. 160](#)

⁽⁷⁾ Paragraphs (4) to (4L) were substituted for paragraphs (4) to (4B) by regulation 15(3) of [S.R. 2005 No. 171](#)

⁽⁸⁾ Paragraph (5) was amended by regulation 15(4) of [S.R. 2005 No. 171](#)

⁽⁹⁾ [S.R. 1996 No. 621](#), to which there are amendments not relevant to these Regulations

⁽¹⁰⁾ [S.R. 1997 No. 39](#), to which there are amendments not relevant to these Regulations

shall be added “or the requirements under Part IV of the Pensions (Northern Ireland) Order 2005 (scheme funding).”.

Amendment of the Occupational Pension Schemes (Scheme Administration) Regulations

5.—(1) The Occupational Pension Schemes (Scheme Administration) Regulations (Northern Ireland) 1997⁽¹¹⁾ shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”⁽¹²⁾ there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 16A(2)⁽¹³⁾ (circumstances in which notice of an employer’s failure to make payments to trustees or managers need not be given) for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) where the scheme is exempt from the requirement to prepare, review and if necessary revise a schedule of contributions under Article 206 of the 2005 Order, by virtue of any of sub-paragraphs (a) to (i) and (k) of regulation 17(1) of the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005, or”

Amendment of the Occupational Pension Schemes (Disclosure of Information) Regulations

6.—(1) Subject to paragraph 7, the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1997⁽¹⁴⁾ (“the Disclosure Regulations”) shall be amended in accordance with sub-paragraphs (2) to (6).

(2) In regulation 1(2) (interpretation)—

(a) before the definition of “accrued rights” there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”, and

(b) after the definition of “prospective member” there shall be inserted the following definition—

““the Regulator” means the Pensions Regulator;”.

(3) In regulation 5 (information to be made available to individuals)—

(a) in paragraph (1) for “paragraphs (2) to (12)” there shall be substituted “paragraphs (2) to (12ZA)”;

(b) after paragraph (12) there shall be inserted the following paragraph—

“(12ZA) Where the trustees of a scheme to which Part IV of the 2005 Order applies have obtained an actuarial valuation or report under Article 203 of that Order, they shall furnish the information mentioned in paragraphs 17 to 22 of Schedule 2, in the form of a summary funding statement, as of course to all members and beneficiaries (except excluded persons), within a reasonable period after the date by which they are required by that Article to ensure that the valuation or report is received by them.”;

(c) after paragraph (12AA)⁽¹⁵⁾ there shall be inserted the following paragraph—

“(12AB) If a scheme has been modified by the Regulator under Article 210(2)(a) of the 2005 Order (modifications as regards the future accrual of benefits), the trustees must

⁽¹¹⁾ [S.R. 1997 No. 94](#); relevant amending regulations are [S.R. 2000 No. 69](#), [S.R. 2003 No. 256](#) and [S.R. 2005 No. 421](#)

⁽¹²⁾ The definition of “the 2000 Act” was inserted by regulation 11(2) of [S.R. 2003 No. 256](#)

⁽¹³⁾ Regulation 16A was inserted by regulation 2(3) of [S.R. 2000 No. 69](#) and amended by regulation 3(7) of [S.R. 2005 No. 421](#)

⁽¹⁴⁾ [S.R. 1997 No. 98](#); relevant amending regulations are [S.R. 1997 No. 160](#), [S.R. 2000 No. 262](#) and [S.R. 2002 No. 74](#)

⁽¹⁵⁾ Paragraph (12AA) was inserted by regulation 14(3) of [S.R. 2002 No. 74](#)

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inform all active members of the fact within one month of the modification taking effect.”, and

(d) in paragraph (12A)(16)—

(i) for “Schedule 5 to the Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996” there shall be substituted “Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005”;

(ii) for “Article 56 applies” there shall be substituted “Part IV of the 2005 Order applies”, and

(iii) for “Article 56 does not apply” there shall be substituted “Part IV of that Order does not apply”.

(4) In regulation 6(1)(c)(17) (availability and content of annual report)—

(a) for “Article 56” there shall be substituted “Part IV of the 2005 Order”, and

(b) for “the Order” there shall be substituted “Article 206 of that Order”.

(5) In regulation 7 (availability of actuarial valuation, schedule of contributions, payment schedule and statement of investment principles)—

(a) for the heading there shall be substituted “Availability of other documents”, and

(b) in paragraph (1) for sub-paragraphs (a) to (c) there shall be substituted the following sub-paragraphs—

“(a) the statement of funding principles prepared under Article 202 of the 2005 Order;

(b) where Part IV of that Order applies to the scheme, the last actuarial valuation under Article 203 of that Order received by the trustees, or, if an actuarial report under that Article was received by them more recently than the last actuarial valuation, both that valuation and any report received subsequently;

(c) any recovery plan prepared under Article 205 of that Order which is currently in force;

(ca) the payment schedule where required under Article 85, or the schedule of contributions where required under Article 206 of the 2005 Order, and”.

(6) In Schedule 2 (information to be made available to individuals) after paragraph 16 there shall be added the following paragraphs—

“17. A summary, based on the last actuarial valuation under Article 203 of the 2005 Order received by the trustees and any actuarial report received subsequently, of the extent to which the assets of the scheme are adequate to cover its technical provisions.

18. An explanation of any change in the funding position of the scheme—

(a) in the case of the first summary funding statement issued in respect of the scheme, since the last actuarial valuation in respect of the scheme under regulation 30 of the Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996(18) (ongoing actuarial valuation and statements) or, if no such valuation was obtained, since the last actuarial valuation under the rules of the scheme, and

(b) in the case of any subsequent summary funding statement, since the date of the last summary funding statement.

(16) Paragraph (12A) was inserted by paragraph 19(4)(d) of the Schedule to [S.R. 1997 No. 160](#)

(17) Sub-paragraph (c) was substituted by paragraph 19(5) of the Schedule to [S.R. 1997 No. 160](#)

(18) [S.R. 1996 No. 570](#); regulation 30 was amended by regulation 7(8) of [S.R. 1997 No. 160](#)

19. The actuary's estimate of solvency contained in the last actuarial valuation under Article 203 of the 2005 Order received by the trustees.

20. A summary of any recovery plan prepared under Article 205 of the 2005 Order which is currently in force.

21. Whether the scheme has been modified under Article 210(2)(a) of the 2005 Order, is subject to directions under Article 210(2)(b) of that Order or bound by a schedule of contributions imposed under Article 210(2)(c) of that Order, and if so an account of the circumstances in which the modification was made, the direction given or the schedule of conditions imposed.

22. Whether any payment has been made to the employer under Article 37 (payment of surplus to employer)—

- (a) in the case of the first summary funding statement issued in respect of the scheme, in the 12 months preceding the date on which it is prepared, and
- (b) in the case of any subsequent summary funding statement, since the date of the last statement,

and, if so, the amount of the payment.”.

7.—(1) Until the trustees or managers of a scheme have prepared a schedule of contributions under Article 206 (in accordance with regulation 9(1) or paragraph 5 of Schedule 4), the Disclosure Regulations have effect in relation to a scheme to which Part IV of the Order applies as if—

- (a) the amendments in paragraph 4 had not been made;
- (b) those Regulations included the requirement in sub-paragraph (2), and
- (c) regulations 1(2) (so far as material), 10 and 11 of those Regulations applied in respect of that requirement.

(2) The requirement referred to in sub-paragraph (1)(b) is that, before 22nd September in 2006 and each subsequent year the trustees or managers of the scheme furnish all members and beneficiaries (except excluded persons) with the following information, in the form of a summary funding statement—

- (a) a summary, based on the last actuarial valuation under regulation 30 of the Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996 (“the MFR Regulations”) received by the trustees or managers or, if no such valuation was obtained, the last actuarial valuation under the rules of the scheme, of the extent to which the assets of the scheme are adequate to meet its liabilities as they fall due;
- (b) an explanation of any change in the funding position of the scheme—
 - (i) in the case of the first summary statement issued in respect of the scheme, since the last actuarial valuation in respect of the scheme under regulation 30 of the MFR Regulations or, if no such valuation was obtained, since the last actuarial valuation under the rules of the scheme, and
 - (ii) in the case of any subsequent summary funding statement, since the date of the last summary funding statement;
- (c) any estimate by the actuary of the solvency of the scheme, or, if the actuary has made more than one estimate of solvency, the latest such estimate;
- (d) whether any payment has been made to the employer under Article 37 of the 1995 Order—
 - (i) in the case of the first summary funding statement issued in respect of the scheme, in the 12 months preceding the date on which it is prepared, and

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(ii) in the case of any subsequent summary funding statement, since the date of the last such statement,

and if so, the amount of the payment.

(3) The trustees or managers of a scheme are not required to comply with the requirement in sub-paragraph (2) in any year if the scheme had fewer than 100 members during the 12 months ending on 31st August in that year.

(4) A summary funding statement furnished under sub-paragraph (2) must be accompanied by a written statement that further information about the scheme is available, giving the address to which enquiries about it should be sent.

Amendment of the Pension Sharing (Valuation) Regulations 2000

8.—(1) The Pension Sharing (Valuation) Regulations (Northern Ireland) 2000⁽¹⁹⁾ shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of “the 1999 Order” there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 4 (occupational pension schemes: manner and calculation and verification of cash equivalents)—

(a) in paragraph (3)(b), head (iii) and the word “and” immediately preceding it, and

(b) paragraph (4),

shall be omitted.

(4) In regulation 5 (occupational pension schemes: further provisions as to calculation of cash equivalents and increases and reductions of cash equivalents)—

(a) in paragraph (3)⁽²⁰⁾ for “Article 56 (minimum funding requirement)” there shall be substituted “Part IV of the 2005 Order (scheme funding)”;

(b) in paragraph (3B) “then, subject to paragraph (3D)” shall be omitted;

(c) paragraphs (3D) to (3I), (3K) and (3L) shall be omitted;

(d) in paragraph (4)⁽²¹⁾—

(i) for “Schedule 5 to the Minimum Funding Requirement Regulations, Article 56” there shall be substituted “Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005, Part IV of the 2005 Order”, and

(ii) for “paragraphs (3), (3A) and (3G)” there shall be substituted “paragraphs (3) and (3A)”, and

(e) in paragraph (5)⁽²²⁾ for “paragraphs (3) and (3F)” there shall be substituted “paragraph (3)”.

Amendment of the Pension Sharing (Implementation and Discharge of Liability) Regulations

9.—(1) The Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000⁽²³⁾ shall be amended in accordance with sub-paragraphs (2) and (3).

⁽¹⁹⁾ [S.R. 2000 No. 144](#); relevant amending regulations are [S.R. 2000 No. 335](#) and [S.R. 2005 No. 171](#)

⁽²⁰⁾ Paragraphs (3) to (3L) were substituted for paragraphs (3) to (3B) by regulation 16(3) of [S.R. 2005 No. 171](#)

⁽²¹⁾ Paragraph (4) was amended by regulation 16(4) of [S.R. 2005 No. 171](#)

⁽²²⁾ Paragraph (5) was substituted by regulation 10(4) of [S.R. 2000 No. 335](#) and amended by regulation 16(5) of [S. R. 2005 No. 171](#)

⁽²³⁾ [S.R. 2000 No. 145](#); relevant amending regulations are [S.R. 2003 No. 256](#) and [S.R. 2005 No. 171](#)

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”(24) there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 16 (adjustments to the amount of pension credit - occupational pension schemes which are underfunded on the valuation day)—

- (a) in paragraph (2)(25) for “Article 56 of the 1995 Order (minimum funding requirement)” there shall be substituted “Part IV of the 2005 Order (scheme funding)”;
- (b) in paragraph (2B) “then, subject to paragraph (2D)” shall be omitted;
- (c) paragraphs (2D) to (2I), (2K) and (2L) shall be omitted, and
- (d) in paragraph (3)(26)—
 - (i) for “Schedule 5 to the Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996, Article 56 of the 1995 Order (minimum funding requirement)” there shall be substituted “Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005, Part IV of the 2005 Order (scheme funding)”, and
 - (ii) for “paragraphs (2), (2A) and (2G)” there shall be substituted “paragraphs (2) and (2A)”.

Amendment of the Pension Sharing (Pension Credit Benefit) Regulations

10.—(1) The Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000(27) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”(28) there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 24 (manner of calculation and verification of cash equivalents)—

- (a) in paragraph (3)(b), head (iv) and the word “and” immediately preceding it, and
- (b) paragraph (4),

shall be omitted.

(4) In regulation 27 (increases and reductions of cash equivalents before a statement of entitlement has been sent to the eligible member)—

- (a) in paragraph (4)(29) for “Article 56 (minimum funding requirement)” there shall be substituted “Part IV of the 2005 Order (scheme funding)”;
- (b) in paragraph (4B) “then, subject to paragraph (4D)” shall be omitted;
- (c) paragraphs (4D) to (4I), (4K) and (4L) shall be omitted;
- (d) in paragraph (4M) for “paragraphs (4J) and (4K)” there shall be substituted “paragraph (4J)”, and
- (e) in paragraph (5)(30)—

(24) The definition of “the 2000 Act” was inserted by regulation 15(2)(a)(i) of [S.R. 2003 No. 256](#)

(25) Paragraphs (2) to (2L) were substituted for paragraphs (2) to (2B) by regulation 17(2) of [S.R. 2005 No. 171](#)

(26) Paragraph (3) was amended by regulation 17(3) of [S.R. 2005 No. 171](#)

(27) [S.R. 2000 No. 146](#); relevant amending regulations are [S.R. 2003 No. 256](#) and [S.R. 2005 No. 171](#)

(28) The definition of “the 2000 Act” was inserted by regulation 16(2)(a)(i) of [S.R. 2003 No. 256](#)

(29) Paragraphs (4) to (4M) were substituted for paragraphs (4) to (4B) by regulation 18(5) of [S.R. 2005 No. 171](#)

(30) Paragraph (5) was amended by regulation 18(6) of [S.R. 2005 No. 171](#)

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- (i) for “Schedule 5 to the Minimum Funding Requirement Regulations, Article 56” there shall be substituted “Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005, Part IV of the 2005 Order”, and
- (ii) for “paragraphs (4), (4A) and (4G)” there shall be substituted “paragraphs (4) and (4A)”.

Amendment of the Stakeholder Pension Schemes Regulations

11. In regulation 19 of the Stakeholder Pension Schemes Regulations (Northern Ireland) 2000⁽³¹⁾ (requirement for trustees of a stakeholder pension scheme established under a trust) the words “except the reference to Article 56 (minimum funding requirement) in Article 35(2) and Article 35(5)(b) of that Order” shall be omitted.

Amendment of the Occupational Pension Schemes (Republic of Ireland Schemes Exemption) Regulations

12.—(1) The Occupational Pension Schemes (Republic of Ireland Schemes Exemption) Regulations (Northern Ireland) 2000⁽³²⁾ shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of “the Order” there shall be inserted the following definition—

““the 2005 Order” means the Pensions (Northern Ireland) Order 2005;”.

(3) In regulation 2(a) (exemption of Republic of Ireland schemes - general provision) after “the Order” there shall be inserted “or the 2005 Order”.

(4) In the Schedule (legislation from which the Republic of Ireland schemes are exempt) at the end there shall be added—

“Part IV of the 2005 Order

Scheme funding”.

Amendment of the Occupational Pension Schemes (Administration and Audited Accounts) (Amendment) Regulations

13. In regulation 4(5) of the Occupational Pension Schemes (Administration and Audited Accounts) (Amendment) Regulations (Northern Ireland) 2005⁽³³⁾ (circumstances in which trustees or managers do not need to notify failure to pay contributions), in the substituted regulation 16A of the Occupational Pension Schemes (Scheme Administration) Regulations (Northern Ireland) 1997, for paragraph (d) there shall be substituted the following paragraph—

“(d) the scheme is exempt from the requirement to prepare, review and if necessary revise a schedule of contributions under Article 206 of the 2005 Order, by virtue of any of sub-paragraphs (a) to (i), (k) and (l) of regulation 17(1) of the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005.”.

⁽³¹⁾ [S.R. 2000 No. 262](#), to which there are amendments not relevant to these Regulations

⁽³²⁾ [S.R. 2000 No. 382](#), to which there are amendments not relevant to these Regulations

⁽³³⁾ [S.R. 2005 No. 421](#)