

SCHEDULE 1

Regulations 7(4)(a) and 10(6)

Actuary's Certificates

Form of actuary's certification of the calculation of technical provisions

Name of scheme

Calculation of technical provisions

I certify that, in my opinion, the calculation of the scheme's technical provisions as at [*insert effective date of valuation on which the calculation is based*] is made in accordance with regulations under Article 201 of the Pensions (Northern Ireland) Order 2005. The calculation uses a method and assumptions determined by the [trustees][managers] [*delete whichever does not apply*] of the scheme and set out in the Statement of Funding Principles dated [*dd/mm/yyyy*].

Signature

Date

Name

Qualification

Address

Name of employer (if applicable)

Form of actuary's certification of schedule of contributions

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Name of scheme

Adequacy of rates of contributions

1. I hereby certify that, in my opinion, the rates of contributions shown in this 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 dated [dd/mm/yyyy](a).

the statutory funding objective can be expected to continue to be met for the period for which the schedule is to be in force (b).

[delete whichever alternative does not apply]

Adherence to statement of principles

2. I hereby certify that, in my opinion, this schedule of contributions is consistent with the Statement of Funding Principles dated [dd/mm/yyyy].

The certification of the adequacy of the rates of contributions for the purpose of securing that the statutory funding objective can be expected to be met is not a certification of their adequacy for the purpose of securing the scheme’s liabilities by the purchase of annuities, if the scheme were to be wound up.

Signature

Date

Name

Qualification

Address

Name of employer (if applicable)

(a) This applies where the statutory funding objective was not met on the effective date of the last actuarial valuation
(b) This applies where the statutory funding objective was met on the effective date of the last actuarial valuation

SCHEDULE 2

Regulation 19

Modifications of the Order and Regulations

Multi-employer schemes

1.—(1) Where—

- (a) a scheme in relation to which there is more than one employer is divided into two or more sections, and

(b) the provisions of the scheme are such that they meet conditions A and B,

Part IV of the Order and these Regulations shall apply as if each section of the scheme were a separate scheme.

(2) Condition A is that contributions payable to the scheme by an employer, or by a member in employment under that employer, are allocated to that employer's section (or, if more than one section applies to the employer, to the section which is appropriate in respect of the employment in question).

(3) Condition B is that a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.

(4) In their application to a scheme—

- (a) which has been such a scheme as is mentioned in sub-paragraph (1);
- (b) which is divided into two or more sections, at least one of which applies only to members who are not in pensionable service under the section;
- (c) the provisions of which have not been amended so as to prevent conditions A and B being met in relation to two or more sections, and
- (d) in relation to one or more sections of which those conditions have ceased to be met at any time by reason only of there being no members in pensionable service under the section and no contributions which are to be allocated to it,

Part IV of the Order and these Regulations shall apply as if the section in relation to which those conditions have ceased to be satisfied were a separate scheme.

(5) For the purposes of sub-paragraphs (1) to (4), any provisions of the scheme by virtue of which contributions or transfers of assets may be made to make provision for death benefits are disregarded.

(6) Where sub-paragraph (1) or (4) applies and, by virtue of any provisions of the scheme, contributions or transfers of assets to make provision for death benefits are made to a section ("the death benefits section") the assets of which may only be applied for the provision of death benefits, the death benefits section shall be treated as if it were a separate scheme for the purpose of Part IV of the Order and these Regulations.

(7) For the purpose of this paragraph, any provisions of a scheme by virtue of which assets attributable to one section may on the winding up of the scheme or a section be used for the purposes of another section are disregarded.

(8) In their application in a case of the kind described in sub-paragraph (1) or (4), the forms set out in Schedule 1 are modified as follows—

- (a) after "Name of scheme" there shall be added "and name of section", and
- (b) for "scheme" and "scheme's", wherever else they occur, there shall be substituted "section" and "section's" respectively.

2. In the application of Article 208 (matters requiring agreement of the employer) to a scheme in relation to which there is more than one employer, references to the employer shall have effect as if they were references to a person nominated by the employers, or by the rules of the scheme, to act as the employers' representative for the purposes of the section or, if no such nomination is made—

- (a) for the purposes of agreement to any of the matters mentioned in paragraph (1) of that Article, to all of the employers other than any employer who has waived his rights under that paragraph, and
- (b) for the purposes of agreement to a modification of the scheme under paragraph (2) of that Article, to all of the employers.

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Frozen or paid-up schemes

3. In the application of Part IV of the Order and these Regulations to a scheme which has no active members, references to the employer have effect as if they were references to the person who was the employer immediately before the occurrence of the event after which the scheme ceased to have any such members.

Schemes covering United Kingdom and foreign employment

- 4.—(1) This paragraph applies in the cases described in sub-paragraphs (2) and (3).
- (2) The first case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration in the United Kingdom;
 - (b) applies to members in employment in the member States and members in employment outside the member States;
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the member States and to members in employment outside the member States;
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.
- (3) The second case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration outside the member States;
 - (b) applies to members in employment in the United Kingdom and members in employment outside the United Kingdom;
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the United Kingdom and to members in employment outside the United Kingdom;
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.
- (4) Subject to regulation 17, where this paragraph applies, Part IV of the Order and these Regulations shall apply as if each section of the scheme were a separate scheme.

5.—(1) This paragraph applies in the case described in sub-paragraph (2).

- (2) The case referred to in sub-paragraph (1) is where a scheme either—
- (a) satisfies the criteria in heads (a) and (b) of paragraph 4(2), but is not divided into sections in the manner described in heads (c) and (d) of that paragraph, or
 - (b) satisfies the criteria in heads (a) and (b) of paragraph 4(3), but is not divided into sections in the manner described in heads (c) and (d) of that paragraph,

and part of the scheme is or was treated as a separate scheme under section 611(3) of the Taxes Act 1988(1).

(3) Subject to regulation 17, where this paragraph applies, Part IV of the Order and these Regulations shall apply as if the separated parts of the scheme were separate schemes.

Schemes undertaking cross-border activities

6.—(1) This paragraph applies where the trustees or managers of a scheme are authorised under Article 264 to accept contributions from European employers or approved under Article 265 to accept contributions from a particular European employer.

(2) Where this paragraph applies, and subject to sub-paragraphs (3) and (4), Part IV of the Order and these Regulations shall apply as if they were subject to the following modifications—

- (a) in Article 203—
 - (i) in paragraph (1)(a) the words from “or, if they” to the end of the paragraph;
 - (ii) in paragraph (2) sub-paragraphs (c) and (d);
 - (iii) in paragraph (3) sub-paragraph (b) and the word “and” immediately preceding it;
 - (iv) in paragraphs (4), (6) and (7) the words “or report”, and
 - (v) in paragraph (5) the words “or reports”,shall be omitted;
- (b) in Article 205—
 - (i) in paragraph (1) for the words from “within the prescribed time” to the end there shall be substituted—
 - “(a) send a summary of the valuation to the Regulator within a reasonable period, and
 - (b) take such steps as are necessary to ensure that the statutory funding objective is met within two years after that date.”, and
 - (ii) paragraphs (2) to (6) shall be omitted;
- (c) in Article 206(6)(b)(i) for “by the end of the period specified in the recovery plan” there shall be substituted “within two years after that date”;
- (d) in Article 210(1)(d) the words from “with respect to” to the end shall be omitted;
- (e) in regulations 6(2) and (3)(a), 7(2)(a), 9(1) and (2)(a) and 13 for “15 months” there shall be substituted “12 months”;
- (f) in regulation 7(2) the words “or an actuarial report” shall be omitted;
- (g) regulations 7(2)(c) and (5), 8, 9(2)(c) and 17(1)(a) and (e) to (i) shall be omitted;
- (h) in regulation 10—
 - (i) in paragraph (2)—
 - (aa) for “five years”, in the first place where it occurs, there shall be substituted “two years”, and
 - (bb) the words from “or, in a case where” to the end shall be omitted, and
 - (ii) in paragraph (4) for “give effect to a recovery plan” there shall be substituted “comply with Article 205”, and

(1) Section 611 is repealed by Part 3 of Schedule 42 to the Finance Act 2004 (c. 12) with effect from 6th April 2006

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- (i) in Schedule 1, in the first of the alternative statements in the form of certification of the adequacy of the rates of contributions for “by the end of the period specified in the recovery plan dated [dd/mm/yyyy]” there shall be substituted “within two years after the effective date of the last actuarial valuation”.
- (3) In the case of a pre-23rd September 2005 scheme—
 - (a) Article 205 applies as if it were subject to the following modifications in place of the modifications in sub-paragraph (2)(b)—
 - (i) in paragraph (1) for the words from “they must, within the prescribed time” to the end there shall be substituted—
 - “they must—
 - (a) send a summary of the valuation to the Regulator within a reasonable period, and
 - (b) take such steps as are necessary to ensure that the statutory funding objective is met—
 - (i) if the valuation is the first valuation the trustees or managers have obtained under Article 203, by 22nd September 2008, and
 - (ii) in any other case, within two years after that date.”, and
 - (ii) paragraphs (2) to (6) shall be omitted, and
 - (b) these Regulations apply as if, in addition to the modifications in sub-paragraph (2)(e) to (i), paragraph 2(a)(i) of Schedule 4 were modified so that, after “this Schedule” there were inserted “and, without prejudice to any of those requirements, by reference to an effective date which is no later than 22nd September 2006”.
 - (4) In sub-paragraph (3), “pre-23rd September 2005 scheme” has the meaning given by Article 3 of the Pensions (2005 Order) (Commencement No. 7) Order (Northern Ireland) 2005(2).

Schemes with a partial guarantee by a public authority

7. Where such a guarantee has been given as is mentioned in regulation 17(1)(a)(ii) in respect of only part of a scheme, Part IV of the Order and these Regulations shall apply as if that part and the other part of the scheme were separate schemes.

Schemes under which the rates of contributions are determined by the trustees or managers or by the actuary

- 8.—(1) In the case of a scheme under which—
- (a) the rates of contributions payable by the employer are determined by the trustees or managers without the agreement of the employer, and
 - (b) no person other than the trustees or managers is permitted to reduce those rates or to suspend payment of contributions,

Article 208 and regulation 13 shall apply as if they were subject to the modifications set out in sub-paragraphs (2) and (3).

- (2) The modifications of Article 208 are as follows—
- (a) in the heading for “agreement of the employer” there shall be substituted “consultation or agreement”;

- (b) in paragraph (1) for “obtain the agreement of the employer to” there shall be substituted “consult the employer regarding”;
 - (c) in paragraph (2) for the words before “(if the employer agrees)” there shall be substituted “After consulting the employer regarding any such matter, the trustees or managers may”;
 - (d) paragraph (5) shall be omitted, and
 - (e) in paragraph (6), for “(1), (4) or (5)” there shall be substituted “(1) or (4)”.
- (3) The modifications of regulation 13 are as follows—
- (a) in the heading for “obtaining employer’s agreement” there shall be substituted “consulting employer”, and
 - (b) for “obtain the agreement of the employer to” there shall be substituted “consult the employer regarding”.
- (4) Where the power of the trustees or managers to determine the rates of contributions payable by the employer without the employer’s agreement is subject to conditions, the modifications provided for in sub-paragraphs (2) and (3) have effect only in circumstances where the conditions are satisfied.
- (5) In the case of a scheme under which the rates of contributions payable by the employer are determined by the actuary without the agreement of the employer, Article 206(6) shall apply as if it required that, in addition to the matters specified there, the actuary’s certificate must state that the rates shown in the schedule of contributions are not lower than the rates he would have provided for if he, rather than the trustees or managers of the scheme, had the responsibility of preparing or revising the schedule, the statement of funding principles and any recovery plan.
- (6) In the case to which sub-paragraph (5) applies, regulation 10(6) and Schedule 1 apply as if the form of certification of the adequacy of the rates of contributions shown in the schedule of contributions included an additional statement that—
- “I also certify that the rates of contributions shown in this schedule are not lower than I would have provided for had I had responsibility for preparing or revising the schedule, the statement of funding principles and any recovery plan.”.
- (7) Where the power of the actuary to determine the rates of contributions payable by the employer without the employer’s agreement is subject to conditions, the modifications provided for in sub-paragraphs (5) and (6) have effect only in circumstances where the conditions are satisfied.

Schemes which are not required to appoint an actuary

9. Where a scheme is exempt from the application of Article 47(1)(b) of the 1995 Order (requirement to appoint a scheme actuary) by virtue of regulations made under paragraph (5) of that Article, Part IV of the Order and these Regulations shall apply as if references to the actuary were to an actuary authorised by the trustees or managers to provide such valuations and certifications as may be required under that Part and these Regulations.

Schemes with fewer than 100 members

- 10.—(1) This paragraph applies in the case of a scheme which—
- (a) had fewer than 100 members on the effective date of its last actuarial valuation;
 - (b) is not exempted from the application of Part IV of the Order by regulation 17(1), and
 - (c) is not a scheme in relation to which the application of that Part of the Order is modified by paragraph 6.
- (2) Where this paragraph applies—

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- (a) Article 203(1)(a) shall apply as if it required the trustees or managers of the scheme to obtain an actuarial valuation the effective date of which is not more than three years after that of the last such valuation, and an actuarial report for any intervening year at any time in which the scheme had 100 or more members, and
- (b) Article 203(3) shall apply as if—
 - (i) all but sub-paragraph (b) were omitted, and
 - (ii) that sub-paragraph required that the effective date of any actuarial report must be an anniversary of the effective date of the last actuarial valuation.

*Schemes subject to a change of circumstances affecting
the certification of a schedule of contributions*

11.—(1) In circumstances where the actuary considers that, because of the possibility of significant changes in the value of the assets of the scheme or in the scheme’s technical provisions since the effective date of the last actuarial valuation, he is unable to certify the schedule of contributions in the terms set out in sub-paragraph (b) of Article 206(6), that sub-paragraph shall apply as if it provided for a statement that the rates shown in that schedule are such that—

- (a) where the statutory funding objective was not met on the effective date of the last actuarial valuation, the statutory funding objective could have been expected on that date to be met by the end of the period specified in the recovery plan, or
- (b) where the statutory funding objective was met on the effective date of the last actuarial valuation, the statutory funding objective could have been expected on that date to continue to be met for the period for which the schedule is to be in force.

(2) In circumstances where the statutory funding objective was met on the effective date of the last actuarial valuation but the actuary considers that, having regard to—

- (a) the rates of contributions payable towards the scheme since that date, or
- (b) the rates of contributions payable since that date taken together with the possibility of significant changes in the value of the assets of the scheme or in the scheme’s technical provisions,

he is unable to certify the schedule of contributions in the terms set out in sub-paragraph (b)(ii) of Article 206(6), that sub-paragraph shall apply as if it provided for a statement that the rates shown in that schedule are such that the statutory funding objective could have been expected on that date to be met by the end of the period for which the schedule is to be in force.

(3) In the case to which sub-paragraph (1) applies, regulation 10(6) and Schedule 1 apply as if for the alternative statements in the form of certification of the adequacy of the rates of contributions shown in the schedule of contributions there were substituted—

“the statutory funding objective could have been expected on [*insert effective date of valuation on which the schedule is based*] to be met by the end of the period specified in the recovery plan.

the statutory funding objective could have been expected on [*insert effective date of valuation on which the schedule is based*] to continue to be met for the period for which the schedule is to be in force.”.

(4) In the case to which sub-paragraph (2) applies, regulation 10(6) and Schedule 1 apply as if for the alternative statements in the form of certification of the adequacy of the rates of contributions shown in the schedule of contributions there were substituted—

“the statutory funding objective could have been expected on [*insert effective date of valuation on which the schedule is based*] to be met by the end of the period for which the schedule is to be in force.”.

(5) Where paragraph 6 applies, sub-paragraphs (1) and (3) of this paragraph apply as if the references to the period specified in the recovery plan were to the period of two years from the effective date of the last actuarial valuation.

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⁽³⁾ 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)⁽⁴⁾, for “Article 58 of the Order” there shall be substituted “Article 206 of the 2005 Order”;

⁽³⁾ S.R. 1996 No. 493; relevant amending regulations are S.R. 1997 No. 160 and S.R. 2002 No. 109

⁽⁴⁾ Paragraph (1A) was inserted by regulation 2(16)(b) of S.R. 2002 No. 109

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- (b) in paragraph (3)(5), 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)(6), for “Article 56 of the Order” there shall be substituted “Part IV of the 2005 Order”.
- (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(7) 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(8) (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)(9) 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)(10)—
 - (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(11) 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”.

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

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

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

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

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

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

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

- (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(**12**) (exclusions from jurisdiction), after sub-paragraph (g) there 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(**13**) shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”(14) there shall be inserted the following definition—

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

(3) In regulation 16A(2)(15) (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(**16**) (“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

(12) S.R. 1997 No. 39, to which there are amendments not relevant to these Regulations

(13) 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

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

(15) 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

(16) 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

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- 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)(17) 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 inform all active members of the fact within one month of the modification taking effect.”, and
- (d) in paragraph (12A)(18)—
- (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)(19) (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

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

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

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

Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996⁽²⁰⁾ (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.

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;

⁽²⁰⁾ S.R. 1996 No. 570; regulation 30 was amended by regulation 7(8) of S.R. 1997 No. 160

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- (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
 - (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⁽²¹⁾ 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)⁽²²⁾ 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)⁽²³⁾—
 - (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)⁽²⁴⁾ for “paragraphs (3) and (3F)” there shall be substituted “paragraph (3)”.

⁽²¹⁾ S.R. 2000 No. 144; relevant amending regulations are S.R. 2000 No. 335 and S.R. 2005 No. 171

⁽²²⁾ Paragraphs (3) to (3L) were substituted for paragraphs (3) to (3B) by regulation 16(3) of S.R. 2005 No. 171

⁽²³⁾ Paragraph (4) was amended by regulation 16(4) of S.R. 2005 No. 171

⁽²⁴⁾ 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

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(25) shall be amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”(26) 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)(27) 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)(28)—
 - (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(29) shall be amended in accordance with sub-paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation) after the definition of “the 2000 Act”(30) 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)(31) 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;

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

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

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

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

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

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

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

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- (d) in paragraph (4M) for “paragraphs (4J) and (4K)” there shall be substituted “paragraph (4J)”, and
- (e) in paragraph (5)(32)—
 - (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(33) (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(34) 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(35) (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.”.

(32) Paragraph (5) was amended by regulation 18(6) of S. R. 2005 No. 171

(33) S.R. 2000 No. 262, to which there are amendments not relevant to these Regulations

(34) S.R. 2000 No. 382, to which there are amendments not relevant to these Regulations

(35) S.R. 2005 No. 421

SCHEDULE 4

Regulation 20(2)

Transitional Provisions and Savings

PART 1

Transitional provisions

1. Paragraphs 2 to 7 apply in relation to a scheme which—
 - (a) is either—
 - (i) subject to Article 56 of the 1995 Order (minimum funding requirement), or
 - (ii) exempted from the application of that Article by regulation 28 of the Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) Regulations (Northern Ireland) 1996(36) (“the 1996 Regulations”),
immediately before the commencement date, and
 - (b) becomes subject to Part IV of the Order (scheme funding) on that date.
2. Article 203 (actuarial valuations and reports) shall apply to the scheme as if—
 - (a) it included a requirement for the trustees or managers of the scheme—
 - (i) to obtain an actuarial valuation (“the first valuation under the Order”), in accordance with the requirements specified in paragraph 3 of this Schedule, and
 - (ii) to ensure that the first valuation under the Order is received by them within the relevant period specified in paragraph 4 of this Schedule;
 - (b) neither paragraph (1)(a) nor paragraph (4) applied in relation to the first valuation under the Order, and
 - (c) paragraph (3)(a) were omitted.
- 3.—(1) Except where sub-paragraph (3), (5) or (7) applies, the trustees or managers of the scheme must obtain the first valuation under the Order by reference to an effective date not more than one year after the commencement date.
 - (2) Sub-paragraph (3) applies where—
 - (a) the trustees or managers received, before the commencement date, in accordance with any provisions of Article 57 of the 1995 Order (valuation and certification of assets and liabilities) and the 1996 Regulations, or receive—
 - (i) on or after the commencement date, and
 - (ii) within one year of its effective date,in accordance with any such provisions which continue in operation under Part 2 of this Schedule, an actuarial valuation by reference to an effective date on or after 21st September 2002, and
 - (b) where neither sub-paragraph (5) nor sub-paragraph (7) applies.
 - (3) Where this sub-paragraph applies, the trustees or managers must obtain the first actuarial valuation under the Order by reference to an effective date which is—
 - (a) no earlier than 22nd September 2005, and

(36) S.R. 1996 No. 570; relevant amending regulations are S.R. 1997 Nos. 160 and 544

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(b) not more than three years after the effective date of the last valuation they received under the 1995 Order.

(4) Subject to sub-paragraph (8), sub-paragraph (5) applies where—

(a) immediately before the commencement date, the trustees or managers were required under Article 57(2)(a) of the 1995 Order to obtain an actuarial valuation by virtue of a certificate in the terms set out in that provision, or

(b) on or after the commencement date, the trustees or managers receive a certificate in the terms set out in Article 57(2)(a) of the 1995 Order in consequence of the requirements saved by paragraph 15 of this Schedule,

and the trustees or managers have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date which is no earlier than 22nd September 2005 and not more than three years after the effective date of the last valuation they received under the 1995 Order.

(5) Where this sub-paragraph applies, the trustees or managers must obtain the first valuation under the Order by reference to the effective date they have determined.

(6) Subject to sub-paragraph (8), sub-paragraph (7) applies where—

(a) immediately before the commencement date, the trustees or managers were required under Article 57(2)(b) of the 1995 Order to obtain an actuarial valuation by virtue of the occurrence of an event of the kind described in regulation 13 of the 1996 Regulations (Article 75 debts in multi-employer schemes), and

(b) they have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date which is no earlier than 22nd September 2005 and not more than three years after the effective date of the last valuation they received under the 1995 Order.

(7) Where this sub-paragraph applies, the trustees or managers must obtain the first valuation under the Order by reference to the effective date they have determined.

(8) In a case where, but for this provision, sub-paragraph (5) would apply, by virtue of the receipt by the trustees or managers of a certificate in the terms set out in Article 57(2)(a) of the 1995 Order, and sub-paragraph (7) would also apply, by virtue of the occurrence of an event of the kind described in regulation 13 of the 1996 Regulations, sub-paragraph (5) applies only if the certificate was received before the event occurred and sub-paragraph (7) applies only if the event occurred before the certificate was received.

4. The trustees or managers must ensure that the first valuation under the Order is received by them—

(a) where paragraph 3(1) applies, or where paragraph 3(3) applies and the trustees or managers obtained that valuation by reference to an effective date which is after 29th December 2005, within 15 months after its effective date;

(b) where paragraph 3(3) applies and the trustees or managers obtained that valuation by reference to an effective date between 22nd September and 29th December 2005, within 18 months after its effective date;

(c) where paragraph 3(5) applies, within 18 months after the date on which the certificate referred to in paragraph 3(4) is signed, and

(d) where paragraph 3(7) applies, within 18 months after the date on which the event referred to in paragraph 3(6) occurred.

5. Article 206 (schedule of contributions) shall apply to the scheme as if it included a requirement for the trustees or managers of the scheme to prepare a schedule of contributions (“the first schedule

of contributions under the Order”) within the same period as that within which they are required by paragraph 4 of this Schedule to ensure that they receive the first valuation under the Order.

6. In the circumstances described in paragraph 4(b), (c), and (d), regulation 6(2) (first statement of funding principles) applies to the scheme, and regulations 8(1)(a) (recovery plan) and 13 (period for obtaining employer’s agreement) apply in relation to the first valuation under the Order, as if the period there referred to were the same period as that within which the trustees or managers are required by paragraph 4 to ensure that they receive the first valuation under the Order.

7. References in Articles 203 to 210 to actuarial valuations or schedules of contributions shall be taken to exclude any such valuation or schedule of contributions under the 1995 Order as in force before the commencement date or as continued in force by paragraphs 9 to 16.

PART 2

Savings

8. Paragraphs 9 to 19 apply to a scheme which—

- (a) is subject to Article 56 of the 1995 Order immediately before the commencement date, and
- (b) becomes subject to Part IV of the Order on that date.

9. Articles 56 and 58 to 60 of the 1995 Order and regulations 15 to 17 and 19 to 27 of, and Schedules 2 and 4 to, the 1996 Regulations continue to apply in relation to the scheme from the commencement date until the date on which the first schedule of contributions under the Order comes into force.

10. Where—

- (a) immediately before the commencement date, the trustees or managers of the scheme were required under Article 57(1)(a) of the 1995 Order and regulation 10 of the 1996 Regulations (time limits for minimum funding valuations) to obtain an actuarial valuation within a period ending on or after the commencement date, and
- (b) they have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date before 22nd September 2005,

those provisions shall apply to the scheme on and after the commencement date in respect of that valuation.

11. Where—

- (a) immediately before the commencement date, the trustees or managers of the scheme were required under Article 57(2)(a) of the 1995 Order to obtain an actuarial valuation within the period specified in Article 57(4)(a) of that Order, and
- (b) they have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date before 22nd September 2005,

those provisions shall apply to the scheme on and after the commencement date in respect of that valuation.

12. Where—

- (a) immediately before the commencement date, the trustees or managers of the scheme were required under Article 57(2)(b) of the 1995 Order to obtain an actuarial valuation by virtue of the occurrence of an event of the kind described in regulation 13 of the 1996 Regulations, and
- (b) they have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date before 22nd September 2005,

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those provisions shall apply to the scheme on and after the commencement date in respect of that valuation, subject to the modification that the valuation must be obtained within the period of six months beginning with the date on which the relevant event occurred.

13. Where—

- (a) immediately before the commencement date, the trustees or managers of the scheme were required under Article 41(1)(a) and (2)(c) of the 1995 Order and regulation 30 of the 1996 Regulations (ongoing actuarial valuations and statements) to obtain an actuarial valuation within a period ending on or after the commencement date, and an accompanying statement in the form set out in Schedule 6 to those Regulations, and
- (b) they have determined before that date, or determine subsequently, that the valuation should be obtained by reference to an effective date before 22nd September 2005,

those provisions shall apply to the scheme on and after the commencement date in respect of that valuation and statement.

14. Where a requirement to obtain a valuation is preserved by any of paragraphs 10 to 13, Article 57(5) to (7) of the 1995 Order, regulations 3 to 9 of the 1996 Regulations and (except in the case to which paragraph 13 applies) regulation 14 of, and Schedule 1 to, those Regulations shall apply in respect of that valuation.

15. Where, immediately before the commencement date, the trustees or managers of the scheme were required under Article 57(1)(b) of the 1995 Order and regulation 18 of the 1996 Regulations (occasional and periodic certification of adequacy of contributions) to obtain annual certificates as to the adequacy of contributions payable towards the scheme, those provisions, Article 57(5) to (7) of that Order and Schedule 3 to those Regulations shall apply to the scheme until the effective date of the first valuation under the Order relating to the scheme.

16. Article 61 of the 1995 Order (supplementary), regulations 2 (interpretation) and 29 of, and Schedule 5 to, the 1996 Regulations (modifications) shall apply, so far as material, on and after the commencement date in relation to the provisions of that Order and those Regulations saved by paragraphs 9 to 15.

17. Where any provision of the 1995 Order or the 1996 Regulations applies to the scheme on or after the commencement date by virtue of this Schedule, any reference to that provision in the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(37) (“the Contracting-out Regulations”) shall apply in relation to the scheme on and after the commencement date as if—

- (a) in the case of a provision of the 1995 Order, the repeal of that provision by the Order had not come into operation on that date in accordance with the Pensions (2005 Order) (Commencement No. 7) Order (Northern Ireland) 2005(38) (“the Commencement Order”);
- (b) in the case of a provision in the 1996 Regulations, those Regulations had not been revoked by regulation 21, and
- (c) the amendments to the Contracting-out Regulations in paragraph 1 of Schedule 3 had not come into operation.

18. Where any provision of the 1995 Order or the 1996 Regulations applies to the scheme on or after the commencement date by virtue of this Schedule, regulation 4(2) of the Personal and Occupational Pension Schemes (Pensions Ombudsman) Regulations (Northern Ireland) 1997(39) shall be taken to include a reference to that provision notwithstanding its repeal by the Order

(37) S.R. 1996 No. 493; relevant amending regulations are S.R. 1997 No. 160 and S.R. 2002 No. 109

(38) S.R. 2005 No. 543 (C. 37)

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

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in accordance with the Commencement Order or the revocation of the 1996 Regulations by regulation 21.

19. Any reference to the 1995 Order or the 1996 Regulations in—
- (a) the Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996⁽⁴⁰⁾;
 - (b) the Occupational Pension Schemes (Deficiency on Winding Up, etc.) Regulations (Northern Ireland) 1996⁽⁴¹⁾, or
 - (c) the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005⁽⁴²⁾,

shall apply to the scheme on and after the commencement date as if, where the reference is to a provision of the 1995 Order, the repeal of that provision by the Order had not come into operation on that date in accordance with the Commencement Order, and, where the reference is to a provision in the 1996 Regulations, those Regulations had not been revoked by regulation 21.

SCHEDULE 5

Regulation 21

Regulations revoked

<i>Column (1)</i> Citation	<i>Column (2)</i> Reference	<i>Column (3)</i> Extent of Revocation
The Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations Regulations) (Northern Ireland) 1996	S.R. 1996 No. 570	The whole Regulations
The Occupational Pension Schemes (Investment) Regulations (Northern Ireland) 1996	S.R. 1996 No. 584	Regulation 12
The Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1997	S.R. 1997 No. 160	In the Schedule, paragraph 7
The Personal and Occupational Pension Schemes (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 1997	S.R. 1997 No. 544	Regulation 3
The Personal and Occupational Pension Schemes	S.R. 1999 No. 486	Regulation 6

⁽⁴⁰⁾ [S.R. 1996 No. 621](#), amended by [S.R. 1997 No. 160](#), [S.R. 1999 No. 486](#), [S.R. 2000 No. 335](#), [S.R. 2002 No. 64](#), [S.R. 2004 Nos. 60, 187](#), [S.R. 2005 Nos. 20, 168](#) and [171](#)

⁽⁴¹⁾ [S.R. 1996 No. 585](#); relevant amending regulations are [S.R. 1997 Nos. 160](#) and [544](#), [S.R. 2002 No. 64](#), [S.R. 2004 No. 60](#) and [S.R. 2005 No. 20](#)

⁽⁴²⁾ [S.R. 2005 No. 168](#), amended by [S.R. 2005 No. 387](#)

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<i>Column (1)</i> Citation	<i>Column (2)</i> Reference	<i>Column (3)</i> Extent of Revocation
(Miscellaneous Amendments) Regulations (Northern Ireland) 1999		
The Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 2000	S.R. 2000 No. 69	Regulation 3
The Pension Sharing (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2000	S.R. 2000 No. 335	Regulation 3
The Occupational Pension Schemes (Minimum Funding Requirement and Miscellaneous Amendments) Regulations (Northern Ireland) 2002	S.R. 2002 No. 64	Regulation 2
The Social Security and Pensions (Financial Services and Markets Act 2000) (Consequential Amendments) Regulations (Northern Ireland) 2003	S.R. 2003 No. 256	Regulation 7
The Occupational Pension Schemes (Minimum Funding Requirement and Actuarial Valuations) (Amendment) Regulations (Northern Ireland) 2004	S.R. 2004 No. 481	The whole Regulations
The Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005	S.R. 2005 No. 168	In Schedule 2, paragraph 1
The Occupational Pension Schemes (Winding up, etc.) Regulations (Northern Ireland) 2005	S.R. 2005 No. 171	In the Schedule, paragraph 9
The Occupational Pension Schemes (Winding Up) (Modification for Multi-employer Schemes and Miscellaneous Amendments) Regulations (Northern Ireland) 2005	S.R. 2005 No. 363	Regulation 3

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<i>Column (1)</i> Citation	<i>Column (2)</i> Reference	<i>Column (3)</i> Extent of Revocation
The Occupational Pension Schemes (Employer Debt, etc.) (Amendment) Regulations (Northern Ireland) 2005	S.R. 2005 No. 387	Regulation 4