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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 410**

The Health and Personal Social Services  
(Superannuation Scheme, Injury Benefits  
and Additional Voluntary Contributions)  
(Amendment) Regulations (Northern Ireland) 2006

**Amendment of regulation 2 of the Superannuation Scheme Regulations**

3.—(1) Regulation 2(1) of the Superannuation Scheme Regulations (Interpretation) is amended in accordance with this regulation.

(2) Insert each of the following definitions at the appropriate place in the alphabetical order—

“the 2004 Act” means the Finance Act 2004(2);

“lump sum rule” has the meaning given in section 166 of the 2004 Act;

“lump sum death benefit rule” has the meaning given in section 168 of the 2004 Act;

“normal minimum pension age” has the meaning given in section 279 of the 2004 Act;

“protected pension age” means the pension age provided for in Part 3 of Schedule 36 to the 2004 Act for the purposes of that Part (which deals with pre-commencement benefit rights and the right to take benefit before normal minimum pension age) where conditions specified in that Part are satisfied;”

(3) For the definition of “occupational pension scheme” and “personal pension scheme” respectively, substitute—

“occupational pension scheme” means an occupational pension scheme within the meaning of section 1 of the Pension Schemes (Northern Ireland) Act 1993(3) which—

(a) in the case of such a scheme established on, or after, the 6th April 2006 is a registered pension scheme for the purposes of the 2004 Act and which the Department agrees to recognise as a transferring scheme for the purposes of regulations 53 to 64 (Transfers);

(b) in the case of such a scheme established before that date, was—

(i) approved by the Commissioners for Her Majesty’s Revenue and Customs(4) for the purposes of Chapter I of Part XIV of the Income and Corporations Taxes Act 1988(5) (Retirement Benefits Schemes) or whose application for approval under that Chapter was under consideration,

(ii) a statutory scheme as defined in section 612(1) of the Income and Corporation Taxes Act 1988 (Interpretation), or

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(1) Regulation 2 was amended by S.R. 1997 No.390, S.R. 1998 No. 299, S.R. 1999 No. 293, S.R. 2002 Nos. 69 , S.R.2004 No.104, S.Rs. 2005 Nos. 534 and 565

(2) 2004 c.12

(3) 1993 c.49

(4) The functions of the Commissioners for Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11)

(5) 1988 c. 1

- (iii) a scheme to which section 608 of the Income and Corporation Taxes Act 1988 applied (Superannuation funds approved before 6th April 1980), and on 6th April 2006 became a registered pension scheme for the purposes of the 2004 Act.

“personal pension scheme” means a personal pension scheme which—

- (a) in the case of such a scheme established on, or after, 6th April 2006 is a registered pension scheme for the purposes of the 2004 Act and which the Department agrees to recognise as a transferring scheme for the purposes of regulations 53 to 64 (Transfers);
- (b) in the case of a scheme established before that date, was—
  - (i) approved by the Commissioners for Her Majesty’s Revenue and Customs for the purposes of Chapter IV of Part XIV of the Income and Corporation Taxes Act 1988 (Personal Pension Schemes), and
  - (ii) on the 6th April 2006 became a registered pension scheme for the purposes of the 2004 Act;”.