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STATUTORY RULES OF NORTHERN IRELAND

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**2008 No. 117**

**PENSIONS**

**The Occupational Pension Schemes (Non-European Schemes Exemption) Regulations (Northern Ireland) 2008**

*Made* - - - - *13th March 2008*

*Coming into operation* *6th April 2008*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Article 230(5) of the Pensions (Northern Ireland) Order 2005(1).

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Non-European Schemes Exemption) Regulations (Northern Ireland) 2008 and shall come into operation on 6th April 2008.

(2) In these Regulations—

“EEA agreement” means the agreement on the European Economic Area signed at Oporto on 2nd May 1992, together with the Protocol adjusting that Agreement signed at Brussels on 17th March 1993, as modified or supplemented from time to time;

“EEA state”, in relation to any time, means—

- (a) a state which at that time is a member State, or
- (b) any other state which at that time is a party to the EEA agreement;

“split approved scheme” means a retirement benefits scheme which—

- (a) immediately before 6th April 2006, was treated in accordance with section 611 of the Income and Corporation Taxes Act 1988(2) (definition of “retirement benefits scheme”) as two or more separate schemes and at least one of those separate schemes was not approved for the purposes of Chapter 1 of Part 14 of that Act (retirement benefit schemes), and
- (b) with effect from 6th April 2006, is treated in accordance with section 153 of the Finance Act 2004(3) (registration of pension schemes) as a registered pension scheme in respect

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(1) [S.I. 2005/255 \(N.I. 1\)](#); Article 230 was amended by regulation 5(2) of [S.R. 2007 No. 457](#)

(2) [1988 c.1](#); Chapter 1 of Part 14 (including section 611) was repealed from 6th April 2006 by section 326 of, and Part 3 of Schedule 42 to, the Finance Act [2004 \(c. 12\)](#)

(3) [2004 c. 12](#); section 153 was amended by paragraphs 2 and 3 of Schedule 10 to the Finance Act [2005 \(c. 7\)](#)

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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of such of those separate schemes as is, or are, approved for the purposes of Chapter 1 of Part 14 of the Income and Corporation Taxes Act 1988;

“unregistered occupational pension scheme” means a pension scheme which is not registered, or treated in accordance with Schedule 36 to the Finance Act 2004 as registered, under section 153 of that Act.

**Exemption of non-European scheme from trust requirement**

2. For the purposes of Article 230(5) of the Pensions (Northern Ireland) Order 2005 (non-European scheme to be trust with UK-resident trustee) schemes of a prescribed description are—

- (a) a split approved scheme which has its main administration outside the EEA states, and
- (b) an unregistered occupational pension scheme which has its main administration outside the EEA states.

Sealed with the Official Seal of the Department for Social Development on 13th March 2008

*John O’Neill*

A senior officer of the Department for Social  
Development

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## EXPLANATORY NOTE

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

These Regulations prescribe the type of occupational pension schemes which are exempt from the requirement in Article 230 of the Pensions (Northern Ireland) Order 2005 that an employer may only pay contributions to a scheme whose main administration is outside the EEA states if the scheme is established under trust and has a trustee resident in the United Kingdom.

The exempt schemes are split approved schemes and those schemes which are not registered under section 153 of the Finance Act 2004.

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 289(1) of the Pensions (Northern Ireland) Order 2005 does not apply by virtue of paragraph (2)(e) of that Article.