
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 365

**The Occupational and Personal Pension Schemes
(Authorised Payments) Regulations (Northern Ireland) 2009**

Amendment of the Occupational Pension Schemes (Winding Up) Regulations

5. In regulation 8(6)(b) of the Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996⁽¹⁾ (requirements to be satisfied by transferee schemes, annuities, etc.) for head (i) substitute—

“(i) of a lump sum—

- (aa) that is a trivial commutation lump sum or a winding up lump sum for the purposes of Part 1⁽²⁾ of Schedule 29 to the Finance Act 2004 (registered pension schemes: authorised lump sums – lump sum rule) is made to a member, or
- (bb) is made by a registered pension scheme (within the meaning given in section 150(2) of the Finance Act 2004), is a payment that is described in Part 2 of the Registered Pension Schemes (Authorised Payments) Regulations 2009 (commutation payments) and is made to or in respect of a member, and”.

⁽¹⁾ [S.R. 1996 No. 621](#); regulation 8(6) was added by regulation 11 of [S.R. 2005 No. 171](#) and amended by regulation 2 of [S.R. 2007 No. 338](#)

⁽²⁾ *See* paragraphs 7 to 10 of Schedule 29