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STATUTORY RULES OF NORTHERN IRELAND

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**2011 No. 280**

**PENSIONS**

**The Occupational Pension Schemes  
(Assignment, Forfeiture, Bankruptcy etc.)  
(Amendment) Regulations (Northern Ireland) 2011**

*Made* - - - - *21st July 2011*

*Coming into operation* *11th August 2011*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Articles 92(1)(b) and 166(3) of the Pensions (Northern Ireland) Order 1995<sup>(1)</sup> and now vested in it<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) (Amendment) Regulations (Northern Ireland) 2011 and shall come into operation on 11th August 2011.

**Amendment of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations**

2. In regulation 8 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997<sup>(3)</sup> (exemptions from the inalienability and forfeiture provisions) after paragraph (6)<sup>(4)</sup> add—

“(7) Article 89(1)(a) shall not apply to a scheme where—

- (a) the scheme administrator satisfies any part of a person’s liability to the annual allowance charge under section 237A<sup>(5)</sup> of the 2004 Act<sup>(6)</sup> (liability of individual) at the request of that person, to the extent that Article 89(1)(a) would prevent an adjustment to that person’s benefits under the scheme as a consequence of the scheme administrator satisfying that liability, or

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(1) [S.I. 1995/3213 \(N.I. 22\)](#)

(2) *See* Article 8(b) of [S.R. 1999 No. 481](#)

(3) [S.R. 1997 No. 153](#); relevant amending provision is [S.I. 2006/744](#)

(4) Paragraph (6) was added by Article 33(4)(b) of [S.I. 2006/744](#)

(5) Sections 237A to 237F were inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11) (*see also* paragraph 27(1) of that Schedule)

(6) The definition of “the 2004 Act” was inserted by Article 33(2)(b) of [S.I. 2006/744](#)

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**Status:** This is the original version (as it was originally made).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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- (b) the scheme administrator satisfies a liability under section 237B of the 2004 Act (liability of scheme administrator) in respect of a person, to the extent that Article 89(1)(a) would prevent a consequential adjustment to that person's benefits under the scheme under section 237E(1) of that Act (consequential benefit adjustments to be reasonable etc).
- (8) In paragraph (7)—
  - “annual allowance charge” has the meaning given in section 227(1) of the 2004 Act;
  - “scheme administrator” has the meaning given in section 270 of the 2004 Act.”.

Sealed with the Official Seal of the Department for Social Development on 21st July 2011

*Anne McCleary*  
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 amend the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997 to take account of changes made to the taxation of pension scheme contributions by the Finance Act 2011 (c. 11) which have effect for the tax year 2011-2012 and subsequent tax years.

The Regulations provide that the prohibition on assignment, commutation or surrender of an entitlement to a pension in Article 89(1)(a) of the Pensions (Northern Ireland) Order 1995 does not apply to a scheme where any adjustments are made to a person's pension benefits—

as a consequence of the scheme administrator making a payment in respect of that person's annual allowance charge at their request, or

under section 237E(1) of the Finance Act 2004 (c. 12) as a consequence of the scheme administrator making a payment in respect of that person's annual allowance charge under the arrangements provided for in section 237B of that Act.

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 117(1) of the Pensions (Northern Ireland) Order 1995 does not apply by virtue of paragraph (2)(e) of that Article.