

## SCHEDULE

### Amendment of Regulations

10. In the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005(1)—

(a) in regulation 2 (interpretation)—

(i) in paragraph (1) omit the definition of “the Board for Actuarial Standards”(2);

(ii) for paragraph (3)(3) substitute—

“(3) In these Regulations references to FRC standards are to actuarial standards on winding up and scheme asset deficiency adopted or prepared, and from time to time revised, by the Financial Reporting Council Limited.”;

(b) in regulation 5(17)(4) (calculation of the amount of scheme liabilities and value of scheme assets) for “BAS standards” substitute “FRC standards”;

(c) in regulation 6(8)(5) (multi-employer schemes: general) for “BAS standards” substitute “FRC standards”;

(d) in—

(i) paragraph 3 of the certificate set out in Schedule 1(6) (actuary’s certificate of total difference between scheme assets and liabilities and liability share debt of employer in a multi-employer scheme), and

(ii) paragraph 2 of the certificate set out in Schedule 1D(7) (actuary’s certificate for amount B under a withdrawal arrangement or an approved withdrawal arrangement in a multi-employer scheme),

for “BAS standards” substitute “FRC standards”.

---

(1) S.R. 2005 No. 168; relevant amending Regulations are S.R. 2007 No. 64, S.R. 2008 No. 132, S.R. 2010 No. 111 and S.R. 2012 No. 1

(2) The definition of “the Board for Actuarial Standards” was inserted by paragraph 14(a)(i) of the Schedule to S.R. 2007 No. 64

(3) Paragraph (3) was substituted by regulation 4(3) of S.R. 2008 No. 132

(4) Regulation 5 was substituted by regulation 5 of S.R. 2008 No. 132 and paragraph (17) was amended by regulation 5(e) of S.R. 2010 No. 111

(5) Paragraphs (2) to (8) of regulation 6 were substituted for paragraphs (2) to (5) by regulation 6 of S.R. 2008 No. 132

(6) Schedule 1 was substituted by regulation 13 of S.R. 2008 No. 132 and amended by regulation 17 of S.R. 2010 No. 111 and regulation 12 of S.R. 2012 No. 1

(7) Schedules 1B to 1D were substituted for Schedule 1B by regulation 15 of S.R. 2008 No. 132 and Schedule 1D was amended by regulation 21 of S.R. 2010 No. 111