
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 372

The Occupational Pension Schemes (Power to Amend Schemes to Reflect Abolition of Contracting-out) Regulations (Northern Ireland) 2015

Segregated schemes with multi-employer sections

15.—(1) This regulation applies to a section of a segregated scheme where there is more than one employer in relation to that section of the scheme.

(2) Section 24 and Schedule 14 apply with the following modifications.

(3) In section 24(2) the reference to—

- (a) “An employer” is to be read as a reference to “The principal employer in relation to a section of an occupational pension scheme”;
- (b) “an occupational pension scheme” is to be read as a reference to “that section of an occupational pension scheme”, and
- (c) “the employer’s national insurance contributions” is to be read as a reference to “the employers’ national insurance contributions”.

(4) In Schedule 14—

- (a) in paragraph 2(2) references to “the employer’s national insurance contributions” are to be read as references to “the employers’ national insurance contributions”, and
- (b) in paragraphs 2(2), 3(1), 9 and 15 references to “scheme” are to be read as references to “section of a scheme”.

(5) Where these Regulations (apart from this regulation) apply to a section of a segregated scheme where there is more than one employer in relation to that section of the scheme, they shall apply to that section as if the section were a separate scheme.