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STATUTORY RULES OF NORTHERN IRELAND

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**2021 No. 246**

**PENSIONS**

The Occupational Pension Schemes  
(Climate Change Governance and Reporting)  
(Miscellaneous Provisions and Amendments)  
Regulations (Northern Ireland) 2021

*Made* - - - - *9th September 2021*

*Coming into operation* *1st October 2021*

The Department for Communities makes the following Regulations in exercise of the powers conferred by sections 109(1)(d) and 177(2) to (4) of the Pension Schemes (Northern Ireland) Act 1993<sup>(1)</sup>, and now vested in it<sup>(2)</sup>, and Articles 55(2)(h), 224(4)(c), 225(5)(c) and 287(3) of the Pensions (Northern Ireland) Order 2005<sup>(3)</sup>.

**PART 1**

**Introduction**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Climate Change Governance and Reporting) (Miscellaneous Provisions and Amendments) Regulations (Northern Ireland) 2021 and shall come into operation on 1st October 2021.

(2) The Interpretation Act (Northern Ireland) 1954<sup>(4)</sup> shall apply to these Regulations as it applies to an Act of the Assembly.

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(1) 1993 c. 49; section 109(1) was amended by section 48(1) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.))  
(2) See Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))  
(3) S.I. 2005/255 (N.I. 1); Article 55(2) was amended by paragraph 9 of Schedule 11 to the Pension Schemes Act 2021 (c. 1)  
(4) 1954 c. 33 (N.I.)

## PART 2

### Requirement for trustee knowledge and understanding

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2. For the purposes of Articles 224(4)(c) and 225(5)(c) of the Pensions (Northern Ireland) Order 2005 (requirement for trustee knowledge and understanding: individual trustees and corporate trustees), the following matters are prescribed in the case of trustees to whom requirements specified in Part 1 of the Schedule to the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021<sup>(5)</sup> (climate change governance etc. requirements) apply—

- (a) the identification, assessment and management of risks arising to occupational pension schemes from the effects of climate change, including risks arising from steps taken because of climate change (whether by governments or otherwise), and
- (b) the identification, assessment and management of opportunities relating to climate change for occupational pension schemes, including opportunities arising from steps taken because of climate change (whether by governments or otherwise),

in so far as these matters are relevant to meeting those requirements.

## PART 3

### Amendments

#### Amendment of the Register of Occupational and Personal Pension Schemes Regulations

3. In regulation 3(1) of the Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 2005<sup>(6)</sup> (registrable information) at the end add—

- “(k) in the case of an occupational pension scheme in respect of which the trustees are required to publish a report in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (climate change reporting and publication requirements)—
  - (i) the website address where the most recent report has been published, or
  - (ii) where no report has been published, whether the period for publication specified in regulation 6(1) of those Regulations has ended;
- (l) in the case of an occupational pension scheme in respect of which the trustees are required to publish the information specified in regulation 29A(2), (2A) or (2B) of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014<sup>(7)</sup> (publishing charges and transaction costs and other relevant information), the website address where the information has been published.”

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<sup>(5)</sup> S.R. 2021 No. 244

<sup>(6)</sup> S.R. 2005 No. 93; regulation 3(1)(j) was omitted by regulation 17(4) of S.I. 2019/193

<sup>(7)</sup> S.R. 2014 No. 79; regulation 29A was inserted by regulation 3(6) of S.R. 2018 No. 53 and amended by regulation 5(4) of S.R. 2018 No. 165 and regulation 3(3) of S.R. 2019 No. 115

## **Amendment of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations**

4.—(1) The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 are amended in accordance with paragraphs (2) to (5).

(2) In Schedule 3 (information to be given on request) in Part 5 (information that applies to the scheme) after paragraph 34(8) insert—

“**34A.** Where the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (climate change reporting and publication requirements), the website address where the report for the year has been published.”.

(3) In Schedule 4 (summary funding statements) after paragraph 9 add—

“**10.** Where the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (climate change reporting and publication requirements), in relation to the most recent report published—

- (a) the information specified in sub-paragraphs (a) to (d) of regulation 27(2), and
- (b) a statement explaining any circumstances in which the report will be provided on request in hard copy form.”.

(4) In Schedule 5 (statements of benefits: non money purchase benefits) in Part 2 (information for active and deferred members) after paragraph 6 insert—

“**6A.** Where the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (climate change reporting and publication requirements), in relation to the most recent report published—

- (a) the information specified in sub-paragraphs (a) to (d) of regulation 27(2), and
- (b) a statement explaining any circumstances in which the report will be provided on request in hard copy form.”.

(5) In Schedule 6(9) (statements of benefits: money purchase benefits and cash balance benefits) in Part 1 (information for all money purchase members) after paragraph 5B(10) insert—

“**5C.** Where the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (climate change reporting and publication requirements), in relation to the most recent report published—

- (a) the information specified in sub-paragraphs (a) to (d) of regulation 27(2), and
- (b) a statement explaining any circumstances in which the report will be provided on request in hard copy form.”.

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(8) Paragraph 34 was added by regulation 17(2) of [S.R. 2015 No. 309](#)

(9) The heading to Schedule 6 was amended by regulation 73(7) of [S.R. 2014 No. 204](#)

(10) Paragraph 5B was inserted by regulation 3(8) of [S.R. 2018 No. 53](#)

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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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Sealed with the Official Seal of the Department for Communities on 9th September 2021

(L.S.)

*Anne McCleary*  
A senior officer of the Department for  
Communities

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## EXPLANATORY NOTE

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

These Regulations prescribe matters about which trustees of certain occupational pension schemes are required to have knowledge and understanding and make amendments to the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014 (“the 2014 Regulations”) in consequence of paragraph 12 of Schedule 11 to the Pension Schemes Act 2021 (c. 1) and the climate change governance and reporting requirements introduced by the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations (Northern Ireland) 2021 (“the 2021 Regulations”). They also make consequential amendments to the Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 2005 (“the 2005 Regulations”) to prescribe additional “registrable information” for the purposes of Articles 55 to 60 of the Pensions (Northern Ireland) Order 2005 (“the 2005 Order”).

Regulation 2 prescribes the identification, assessment and management of risks arising to occupational pension schemes from the effects of climate change and of opportunities relating to climate change, as matters about which certain trustees must have knowledge and understanding for the purposes of Article 224(4)(c) of the 2005 Order. It makes equivalent provision for the purposes of Article 225(5)(c) of the 2005 Order. Regulation 2 applies only to trustees who are subject to requirements specified in Part 1 of the Schedule to the 2021 Regulations. Individual trustees must have knowledge and understanding of the prescribed matters in so far as they are relevant to meeting requirements specified in that Part. Corporate trustees must ensure that individuals exercising trustee functions have such knowledge and understanding.

Regulation 3 amends regulation 3(1) of the 2005 Regulations to add to the registrable information prescribed for the purposes of Articles 55 to 60 of the 2005 Order. Such registrable information must, in particular, be specified in a scheme return notice issued by the Pensions Regulator in accordance with Articles 58 and 60 of the 2005 Order and must be included in the scheme return which the trustees are required to provide in accordance with Article 59 of the 2005 Order.

Regulation 3(1)(k) of the 2005 Regulations provides that in the case of an occupational pension scheme in respect of which the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the 2021 Regulations (which requires that the trustees publish the report on a publicly available website, accessible free of charge), the website address where the most recent report has been published is registrable information. Where no report has been published, whether the period for publishing the report as provided for in regulation 6(1) of the 2021 Regulations has ended, is registrable information. To maintain a consistent approach with regard to registrable information, regulation 3(1)(l) of the 2005 Regulations makes similar provision to sub-paragraph (k) of that regulation, where trustees are required to make information publicly available free of charge on a website in accordance with the 2014 Regulations. Sub-paragraph (l) of that regulation provides that in the case of an occupational pension scheme in respect of which the trustees are required to publish the information specified in regulation 29A(2), (2A) or (2B) of the 2014 Regulations, the website address where the information has been published is registrable information.

Regulation 4 amends Part 5 of Schedule 3, Schedule 4, Part 2 of Schedule 5 and Part 1 of Schedule 6 to the 2014 Regulations to require information about the report which trustees of certain schemes are required to publish in accordance with the 2021 Regulations to be included in the scheme’s annual report, summary funding statements (where relevant) and annual benefit statements issued to members.

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

As these Regulations, in so far as they are made under the 2005 Order, 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 2005 Order does not apply by virtue of paragraph (2)(e) of that Article.

An assessment of the cost to business of these Regulations is detailed in a Regulatory Impact Assessment, a copy of which has been laid in the Business Office and the Library of the Northern Ireland Assembly. Copies of the Assessment are available from the Department for Communities, Social Security Policy, Legislation and Decision Making Services, Level 6, Causeway Exchange, 1-7 Bedford Street, Belfast BT2 7EG or from the website: <https://www.communities-ni.gov.uk/articles/pension-information>. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: <http://www.legislation.gov.uk/nisr>.