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STATUTORY RULES OF NORTHERN IRELAND

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**2022 No. 197**

**The Pension Schemes Act 2021 (Commencement No. 5  
and Transitional Provision) Order (Northern Ireland) 2022**

**Transitional provision in respect of schemes which were established before 1st August 2022**

4.—(1) Subject to paragraph (2), section 54 of the Act (qualifying schemes) does not apply to a pension scheme which was established before 1st August 2022.

(2) Where—

- (a) a pension scheme which was established before 1st August 2022 is divided into sections for the purpose of providing benefits under the scheme which are qualifying benefits under section 53 of the Act (qualifying benefits) (whether or not the scheme has previously been divided into sections), and
- (b) a section of the pension scheme which provides, or is to provide, such benefits—
  - (i) first operates after 31st July 2022;
  - (ii) does not first operate before it is authorised, and
  - (iii) does not have rights to benefits under the scheme attributed to it before the date that it first operates,

section 54 of the Act applies to the pension scheme in so far only as required to permit the application of section 52(2)(b) of the Act (collective money purchase benefits and schemes) to any such section of the pension scheme.

(3) For the purposes of this Order, a section of a pension scheme first operates when payments made by or on behalf of or in respect of members of the scheme for the purpose of providing benefits under the scheme are first allocated to the section.

(4) In this Article “authorised” and “pension scheme” each have the meaning given in section 100(1) of the Act.

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**Commencement Information**

**II** Art. 4 in operation at 27.7.2022

**Changes to legislation:**

There are currently no known outstanding effects for the The Pension Schemes Act 2021 (Commencement No. 5 and Transitional Provision) Order (Northern Ireland) 2022, Section 4.