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STATUTORY INSTRUMENTS

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**2006 No. 745**

**The Taxation of Pension Schemes  
(Consequential Amendments) Order 2006**

**PART 1**

**Consequential Amendments to Primary Legislation**

**Amendment of the Pensions (Northern Ireland) Order 1995**

- 11.**—(1) The Pensions (Northern Ireland) Order 1995<sup>(1)</sup> is amended as follows.
- (2) In Article 51(1)(a)(annual increase in rate of pension), for head (i) substitute—  
“(i) is a registered pension scheme under section 153 of the Finance Act 2004, and ”.
- (3) In Article 66A(6)(b) (prohibition on different rules for overseas residents etc.)<sup>(2)</sup>, for “approval” substitute “registration”.
- (4) In Article 69(3) (grounds for applying for modifications)—  
(a) in sub-paragraph (a) for the words “an exempt approved scheme (within the meaning given by section 592(1) of the Taxes Act 1988) substitute “a registered pension scheme under section 153 of the Finance Act 2004” and  
(b) in sub-paragraph (b) for the words “an exempt approved scheme (within the meaning given by section 592(1) of the Taxes Act 1988)” substitute “a registered pension scheme under section 153 of the Finance Act 2004”.
- (5) In Article 76(1) (excess assets on winding up), for sub-paragraph (a) substitute—  
“(a) it is a registered pension scheme under section 153 of the Finance Act 2004,”.
- (6) Article 77 (excess assets remaining after winding up: power to distribute) is revoked.
- (7) In Article 121(1) (interpretation of Part 1), in the definition of “pensioner member”<sup>(3)</sup> omit the words “and who is not an active member of the scheme”.

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(1) S.I.1995/3213 (N.I. 22).

(2) Article 66A was inserted by section 51 of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4).

(3) S.I. 1995/3213 (N.I. 22). Those words were inserted by paragraph 5(3) of Schedule 5 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4).