

SCHEDULES

SCHEDULE 2

OTHER AMENDMENTS TO DO WITH PARTS 1 AND 2

Pensions (Northern Ireland) Order 2005 (NI 1)

25. In Article 34 (contribution notices where avoidance of employer debt), for paragraph (1) substitute—

“(1) This Article applies in relation to a pension scheme that is—

- (a) an occupational defined benefits scheme,
- (b) an occupational shared risk scheme, or
- (c) an occupational defined contributions scheme,

unless paragraph (1A) provides for the scheme to be exempt.

(1A) A scheme is exempt from this Article if it is—

- (a) a scheme under which all the benefits that may be provided are money purchase benefits,
- (b) a scheme under which all the benefits that may be provided are collective benefits,
- (c) a scheme under which all the benefits that may be provided are money purchase benefits or collective benefits, or
- (d) a prescribed scheme or a scheme of a prescribed description.

(1B) Where—

- (a) some of the benefits that may be provided under a scheme are collective benefits and some are not, and
- (b) the scheme does not fall within sub-paragraph (c) or (d) of paragraph (1A),

the scheme is to be treated for the purposes of this Article and Articles 34A to 38 as two separate schemes, one relating to the collective benefits and the other relating to the other benefits.”.