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STATUTORY RULES OF NORTHERN IRELAND

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**2020 No. 318**

**EXITING THE EUROPEAN UNION  
PENSIONS**

**The Pension Protection Fund (State Aid) (Amendment)  
(EU Exit) Regulations (Northern Ireland) 2020**

*Made - - - - 10th December 2020  
Coming into operation in accordance with  
regulation 1(1)*

The Department for Communities makes the following Regulations in exercise of the powers conferred by paragraph 1(1) of Schedule 2, and paragraph 21 of Schedule 7, to the European Union (Withdrawal) Act 2018(1).

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Pension Protection Fund (State Aid) (Amendment) (EU Exit) Regulations (Northern Ireland) 2020 and shall come into operation on IP completion day.

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

**Amendment of the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations**

2. In regulation 2 of the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations (Northern Ireland) 2005(3) (modification of Part III of the Order) for paragraph (2) substitute—

- “(2) Paragraph (1) shall not apply in relation to a partially guaranteed scheme where—
- (a) the scheme was in existence immediately prior to IP completion day, and
  - (b) the application of paragraph (1) immediately prior to IP completion day would have given rise to State aid that was incompatible with the internal market within the meaning of Article 107 of the Treaty as it had effect in the United Kingdom immediately prior to IP completion day.”.

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(1) 2018 c. 16; paragraph 21 of Schedule 7 was amended by paragraph 53(2) of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020 (c. 1)  
(2) 1954 c. 33 (N.I.)  
(3) S.R. 2005 No. 55; regulation 2 was amended by regulation 2(3) of S.R. 2010 No. 32

### **Amendment of the Pension Protection Fund (Entry Rules) Regulations**

**3.** In regulation 2 of the Pension Protection Fund (Entry Rules) Regulations (Northern Ireland) 2005<sup>(4)</sup> (schemes which are not eligible schemes) for paragraph (1A) substitute—

“(1A) Paragraph (1)(d) shall not apply in relation to a scheme where—

- (a) the scheme was in existence immediately prior to IP completion day, and
- (b) the application of paragraph (1)(d) immediately prior to IP completion day would have given rise to State aid that was incompatible with the internal market within the meaning of Article 107 of the Treaty on the Functioning of the European Union<sup>(5)</sup> as it had effect in the United Kingdom immediately prior to IP completion day.”.

### **Amendment of the Payment of Pension Levies for Past Periods Regulations**

**4.** In regulation 3(7) of the Payment of Pension Levies for Past Periods Regulations (Northern Ireland) 2015<sup>(6)</sup> (interest) after “794/2004” insert “(as it had effect in the United Kingdom immediately prior to IP completion day)”.

Sealed with the Official Seal of the Department for Communities on 10th December 2020

(L.S.)

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

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<sup>(4)</sup> [S.R. 2005 No. 126](#); regulation 2(1A) was inserted by regulation 3(2) of [S.R. 2010 No. 32](#)

<sup>(5)</sup> O.J. No. C115, 9.5.08, p.47

<sup>(6)</sup> [S.R. 2015 No. 402](#)

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## EXPLANATORY NOTE

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

These Regulations make amendments to provisions that relate to State aid in the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations (Northern Ireland) 2005, the Pension Protection Fund (Entry Rules) Regulations (Northern Ireland) 2005 and the Payment of Pension Levies for Past Periods Regulations (Northern Ireland) 2015 in consequence of the withdrawal of the UK from the EU. The Regulations, in effect, maintain the position as it was prior to EU Exit.