

1987 No. 283

SOCIAL SECURITY

**The Occupational Pension Schemes (Disclosure of Information)
(Amendment) Regulations
(Northern Ireland) 1987**

Made 10th July 1987

Coming into operation 27th July 1987

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 58A(1) and (3) of the Social Security Pensions (Northern Ireland) Order 1975(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Occupational Pension Schemes (Disclosure of Information) (Amendment) Regulations (Northern Ireland) 1987 and shall come into operation on 27th July 1987.

(2) In these regulations, “the principal regulations” means the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986(b).

Amendment of regulation 5 of the principal regulations

2.—(1) Regulation 5 of the principal regulations shall be amended in accordance with paragraph (2).

(2) For sub-paragraph (c) of paragraph (3) there shall be substituted the following sub-paragraph—

“(c) any independent trade union, in so far as that information is relevant to the rights of members or prospective members of the scheme who are of a class of employee in relation to which that trade union is recognised, to any extent, for the purposes of collective bargaining,”.

Amendment of regulation 6 of the principal regulations

3.—(1) Regulation 6 of the principal regulations shall be amended in accordance with paragraphs (2) to (5).

(2) For paragraph (4) there shall be substituted the following paragraph—

“(4) Except in relation to money purchase benefits, the information mentioned in paragraph 4 of Schedule 2 shall be furnished to any member

(a) S.I. 1975/1503 (N.I. 15); Article 58A was inserted by Schedule 2 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16))

(b) S.R. 1986 No. 225; the relevant amending regulations are S.R. 1986 No. 319

whose pensionable service has not terminated before normal pension age, on request (not being a request made within a year of the last occasion on which any such information as is mentioned in that paragraph was furnished to him) as soon as practicable after he requests it.”.

(3) After paragraph (4) there shall be inserted the following paragraphs—

“(4A) In the case of a scheme which provides only—

(a) money purchase benefits, or

(b) (i) money purchase benefits, and

(ii) salary-related benefits which are payable only in the event of the death of a member who is, immediately before his death, employed in relevant employment,

the information mentioned in paragraphs 4B and 4C of Schedule 2 shall be furnished, as of course, to each member of the scheme, at least once in every period of 12 months after the date of his becoming a member of it.

(4B) Except in the case of a scheme to which paragraph (4A) applies, in relation to money purchase benefits the information mentioned in paragraph 4C of Schedule 2 shall be furnished to any member on request (not being a request made within a year of the last occasion on which any such information as is mentioned in that paragraph was furnished to him) as soon as practicable after he requests it.

(4C) Where a scheme is, or has been, a money purchase contracted-out scheme in relation to one or more members' employments, and that member has or those members have protected rights under it, the information mentioned in paragraph 4D of Schedule 2 shall be sent, as of course, to each member with such rights—

(a) not less than 4 months, but not more than 6 months, before he attains pensionable age; and

(b) not less than 4 months before the member attains the age of 75 years if effect has not been given to his protected rights by the beginning of the sixth month before the member attains the age of 75 years.

(4D) Where a scheme which has been a money purchase contracted-out scheme in relation to one or more members' employments ceases to be such a scheme in relation to any of them, the trustees of the scheme shall inform each member (“the affected member”), in relation to whose employment the scheme has ceased to be such a scheme, as soon as practicable and in any event not more than 4 weeks after the date on which it ceased to be such a scheme that the scheme has so ceased, and furnish the affected member, as soon as practicable and in any event not more than 4 months after the date on which it ceased to be such a scheme with—

(a) the information mentioned in paragraphs 4B, 4C, 4E, 4F and 4G of Schedule 2; and

(b) except where the scheme is able to meet in full its liabilities to the affected member, the information mentioned in paragraph 4H of Schedule 2.”.

(4) For paragraph (6) there shall be substituted the following paragraph—

“(6) The information mentioned in paragraph 7 of Schedule 2 shall be furnished—

- (a) as of course to any person as soon as practicable after he or his employer has notified the trustees that his pensionable service has terminated or is about to terminate; and
 - (b) to any member on request (not being a request made less than 12 months after the last occasion on which such information was furnished to him) as soon as practicable after he requests it.”.
- (5) In paragraph (11)—
- (a) for “assets of the scheme have all been realised but before the proceeds” there shall be substituted “proceeds of the realisation of the assets of the scheme”; and
 - (b) in sub-paragraph (a) for “4” there shall be substituted “4A”.

Amendment of regulation 8 of the principal regulations

4.—(1) Regulation 8 of the principal regulations shall be amended in accordance with paragraph (2).

(2) In paragraph (10) after “and of the person who” there shall be inserted “or trade union which”.

Amendment of regulation 9 of the principal regulations

5.—(1) Regulation 9 of the principal regulations shall be amended in accordance with paragraph (2).

(2) In sub-paragraph (c) of paragraph (1) for “14” there shall be substituted “15”.

Amendment of Schedule 1 to the principal regulations

6.—(1) Schedule 1 to the principal regulations shall be amended in accordance with paragraph (2).

(2) After paragraph 3 there shall be inserted the following paragraphs—

“3A. The period of notice (if any) which a member of the scheme must give to terminate his pensionable service.

3B. Whether, and if so upon what conditions (if any), a member of the scheme, whose pensionable service has terminated before normal pension age, may re-enter pensionable service.”.

Amendment of Schedule 2 to the principal regulations

7.—(1) Schedule 2 to the principal regulations shall be amended in accordance with paragraph (2).

(2) After paragraph 4 there shall be inserted the following paragraphs—

“4A. The amounts of the member’s own benefits and of his survivors’ benefits which are expected to be payable from normal pension age or death thereafter.

4B. The amount of contributions (before the making of any deductions) credited to the member under the scheme during the 12

months preceding a specified date, and, where the scheme was for the whole or any part of that period, a contracted-out scheme, the amount of those contributions which is attributable to—

- (a) the minimum payments to the scheme made in respect of the member by his employer; and
- (b) the payments (if any) made to the trustees of the scheme by the Department in accordance with Article 9(1) of the Social Security (Northern Ireland) Order 1986(a) in respect of the member.

4C.—(1) As at a specified date—

- (a) the value of the member's protected rights under the scheme; and
- (b) the value of the member's accrued rights (other than his protected rights) under the scheme.

(2) Where the cash equivalent (calculated, as at the date specified for the purposes of sub-paragraph (1), in accordance with paragraph 14 of Schedule 1A, and regulations made thereunder), in respect of the transfer of the member's rights mentioned in sub-paragraph (1)(a) or (b) or both would be different from the values to be specified under that sub-paragraph, that cash equivalent.

4D. The options available to the member, including those in respect of any accrued rights which are not protected rights.

4E. The date on which the scheme ceased to be a money purchase contracted-out scheme in relation to the member's employment.

4F. Whether arrangements for the preservation or transfer of the member's protected rights have been, or are to be, proposed to the Occupational Pensions Board and an explanation of the intended effects of any such proposed arrangements.

4G. The options available to the member in respect of his protected rights.

4H. An account of the amount by which the member's—

- (a) protected rights; and
- (b) accrued rights other than his protected rights,

have been reduced, and of the arrangements which have been made by the scheme, or are open to the member, to restore the value of his accrued rights under the scheme.”.

Amendment of Schedule 5 to the principal regulations

8.—(1) Schedule 5 to the principal regulations shall be amended in accordance with paragraph (2).

(2) After paragraph 1⁴ there shall be inserted the following paragraph—

“15. A copy of any statement which any auditor of the scheme has made in the year, in accordance with the provisions of regulation 3(4) or (5) of the Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987(a).”.

Sealed with the Official Seal of the Department of Health and Social Services on 10th July 1987.

(L.S.)

A. N. Burns

Assistant Secretary

(a) S.R. 1987 No. 280

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1986 (“the principal regulations”).

Regulation 3(3) inserts new paragraphs into regulation 6 of the principal regulations providing for the furnishing, in the circumstances specified in those paragraphs, to members of occupational pension schemes of the kinds mentioned in those paragraphs of the information specified in paragraphs 4B to 4H of Schedule 2 to the principal regulations (which are all inserted by regulation 7).

Regulation 8 inserts a new paragraph 15 into Schedule 5 to the principal regulations, so that the trustees of an occupational pension scheme are required to furnish the persons specified in regulation 9 of the principal regulations with a copy of any statement which any auditor of the scheme has made in the scheme year, to which the information relates, in accordance with the provisions of regulation 3(4) or (5) of the Occupational Pension Schemes (Auditors) Regulations (Northern Ireland) 1987.

Regulations 2, 3 (except paragraph (3)), 4, 5 and 6 make minor and consequential amendments to the principal regulations.