

### SCHEDULE 3

#### Modifications of the Pensions (Northern Ireland) Order 1995 and These Regulations

##### *Schemes with few or no active members*

4.—(1) Subject to sub-paragraph (2), in the application of Articles 16 to 21 and these Regulations to a scheme in respect of which there are no active members or, as the case may be, to a company which is the trustee of such a relevant scheme, references to the employer are references to the person who was the employer immediately before the occurrence of the event after which the scheme ceased to have any such members.

(2) Where—

(a) every such person who was an employer at that time is—

(i) an individual who has died;

(ii) a company which has been dissolved or is in the course of winding up, or

(iii) a partnership which is in the course of winding up, or

(b) the trustees of the scheme are unable after all such enquiries as are reasonable to find any such person who was an employer at that time,

the trustees may exercise the functions of an employer under Articles 16 to 21 and these Regulations, and these Regulations shall have effect with the same modifications as if the trustees were an employer who was the sole trustee of the scheme or, as the case may be, a company which is the sole trustee of and the sole employer in relation to the scheme.

(3) In their application to a scheme which has no active or pensioner members—

(a) Article 21(7)(a) shall have effect with the substitution for heads (i) and (ii) of “such deferred members of the scheme as the trustees may determine”, and

(b) Part I of Schedule 2 shall have effect with the substitution for references to active members of references to such deferred members of the scheme as the trustees may determine.

(4) In its application to a scheme which has pensioner members but no active members, Part I of Schedule 2 shall have effect with the substitution for references to active members of references to pensioner members.

(5) In the application of Schedule 2 in a case where the scheme has active members, but the number of such members does not exceed the number of vacancies, references to active members include—

(a) if the scheme has pensioner members, references to them, and

(b) otherwise, references to such deferred members of the scheme as the trustees may determine.