

## SCHEDULE

### Miscellaneous Amendments

#### **Amendment of the Occupational Pension Schemes (Investment) Regulations**

8. In regulation 9 of the Occupational Pension Schemes (Investment) Regulations (Northern Ireland) 1996<sup>(1)</sup> after paragraph (2) there shall be inserted the following paragraphs—

“(2A) For the purposes of paragraphs (1) and (2), there shall be disregarded any provisions of the scheme by virtue of which contributions or transfers of assets may be made to make provision for death benefits; and where paragraph (1) or (2) applies and contributions or transfers are so made to a section (“the death benefits section”) the assets of which may only be applied for the provision of death benefits, the death benefits section shall also be treated as if it were a separate scheme for the purposes of this Part of these Regulations (except this regulation).

(2B) For the purposes of paragraphs (1), (2) and (2A), there shall be disregarded any provisions of the scheme by virtue of which on the winding up of the scheme assets attributable to one section may be used for the purposes of another section.”.

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<sup>(1)</sup> S.R. 1996 No. 584