## STATUTORY RULES OF NORTHERN IRELAND

## 1997 No. 162

## The Occupational Pension Schemes (Reference Scheme and Miscellaneous Amendments) Regulations (Northern Ireland) 1997

## Amendment of the Pension Schemes Act

**2.** For paragraph (*b*) of section 8B(4) of the Pension Schemes (Northern Ireland) Act 1993 (reference scheme) there shall substituted the following paragraphs—

- "(b) for entitlements to those pensions to commence on the day following the death of the earners, and
- (c) except in prescribed circumstances, for the annual rate of those pensions to be-
  - (i) if the earners die on or after their normal pension age, 50 per cent. of the annual rate which a reference scheme was required to provide to the deceased earners immediately before their death, or
  - (ii) if the earners die before their normal pension age, 50 per cent. of the annual rate of pension which a reference scheme would have been required to provide to the deceased earners if the date of their death had been their normal pension age, and
- (d) if those pensions are payable in respect of earners who die-
  - (i) otherwise than in pensionable service under the scheme, and
  - (ii) before their own entitlements to pensions under the scheme have commenced,

for those pensions to be revalued in accordance with section 80 as though they were such benefits as are mentioned in section 79(1)(a).".