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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 544**

**The Personal and Occupational Pension  
Schemes (Miscellaneous Amendments  
No. 2) Regulations (Northern Ireland) 1997**

**Amendment of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations**

6. For paragraph 5 of the Schedule to the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations (Northern Ireland) 1997<sup>(1)</sup> (contents of accounts) there shall be substituted—

“5. Where the scheme has employer-related investments, within the meaning of Article 40(2) of the Order, a statement—

- (a) as to the percentage of the scheme’s resources invested in such investments at the end of the scheme year; and
- (b) if that percentage exceeds 5 per cent., as to the percentage of the scheme’s resources which are investments to which regulation 6 of the Occupational Pension Schemes (Investment) Regulations (Northern Ireland) 1996<sup>(2)</sup> (investments to which restrictions on employer-related investments do not apply) applies.”.

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(1) S.R. 1997 No. 40, to which there are amendments not relevant to these regulations  
(2) S.R. 1996 No. 584; regulation 6 was amended by S.R. 1997 No. 162