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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 56**

**PENSIONS**

**The Personal and Occupational Pension Schemes  
(Protected Rights) Regulations (Northern Ireland) 1997**

*Made - - - - 11th February 1997*

*Coming into operation 6th April 1997*

**THE PERSONAL AND OCCUPATIONAL  
PENSION SCHEMES (PROTECTED RIGHTS)  
REGULATIONS (NORTHERN IRELAND) 1997**

1. Citation, commencement and interpretation
  2. Manner of calculation and verification of protected rights
  3. Options under section 6(2) and (3) for schemes to designate which rights are protected rights
  4. Conditions applying to pensions and annuities which give effect to protected rights
  5. Circumstances in which and periods for which pension or annuity is to be paid to widow or widower after being paid to member
  6. Interim arrangements
  7. Payments made under interim arrangements
  8. Giving effect to protected rights by the provision of a lump sum
  9. Suspension and forfeiture of payments giving effect to protected rights
  10. Choice of insurance company by annuitant
  11. Insurance companies that may provide protected rights by way of annuities
  12. Death of scheme member before effect given to his protected rights
  13. Death before effect given to protected rights: interim arrangements for widow or widower
  14. Enforceable entitlement after death of member
  15. Further requirements in respect of giving effect to protected rights
  16. Personal pension schemes — notifications to the Department
  17. Tax-exemption and tax-approval
  18. Revocations
- Signature

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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SCHEDULE Regulations Revoked  
Explanatory Note