STATUTORY RULES OF NORTHERN IRELAND

2000 No. 147

PENSIONS

The Pension Sharing (Safeguarded Rights) Regulations (Northern Ireland) 2000

Made - - - - - Coming into operation

26th April 2000 1st December 2000

THE PENSION SHARING (SAFEGUARDED RIGHTS) REGULATIONS (NORTHERN IRELAND) 2000

- 1. Citation, commencement and interpretation
- 2. Definition of contracted-out rights
- 3. Requirements for schemes holding safeguarded rights
- 4. Identification of safeguarded rights
- 5. Valuation of safeguarded rights in money purchase schemes
- 6. Ways of giving effect to safeguarded rights money purchase schemes
- 7. The pension and annuity requirements money purchase schemes
- 8. Insurance companies that may provide safeguarded rights by way of annuities
- 9. Ways of giving effect to safeguarded rights—salary related schemes
- 10. Payable age in salary related contracted-out schemes
- 11. Investment and resources of safeguarded rights
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Explanatory Note