
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 581

The Occupational Pension Schemes (Cross-border Activities) Regulations (Northern Ireland) 2005

Amendment of the Occupational Pension Schemes (Trust and Retirement Benefits Exemption) Regulations

18.—(1) The Occupational Pension Schemes (Trust and Retirement Benefits Exemption) Regulations (Northern Ireland) 2005⁽¹⁾ shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation) after the definition of “relevant statutory scheme” there shall be added the following definition—

““scheme undertaking cross-border activities” means a scheme in relation to which the trustees or managers are—

- (a) authorised under Article 264 of the Order (general authorisation to accept contributions from European employers), or
- (b) approved under Article 265 of the Order in relation to a European employer;”.

(3) After regulation 1 there shall be inserted the following regulation—

“Application

1A. With the exception of regulation 2(a), these Regulations do not apply to any scheme undertaking cross-border activities.”.