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## STATUTORY RULES OF NORTHERN IRELAND

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# 2007 No. 64

# PENSIONS

## The Occupational and Personal Pension Schemes (Prescribed Bodies) Regulations (Northern Ireland) 2007

Made - - - - 6th February 2007

Coming into operation 6th April 2007

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 8A(4) and (5), 23(3), 93(1) and (2), 97AF(1) and (2), 97I, 97L(1), 109(1) and (3A), 177(2) to (4) and 178 of the Pension Schemes (Northern Ireland) Act 1993(1), Articles 67D(4) and (5), 75(5), 116 and 166(1) to (3) of the Pensions (Northern Ireland) Order 1995(2), Articles 21(1)(b) and (c) and (2) and 27(2) of, and paragraphs 5(b), 7(3) and 13 of Schedule 5 to, the Welfare Reform and Pensions (Northern Ireland) Order 1999(3), and now vested in it(4), and Article 209(2) and (3) of the Pensions (Northern Ireland) Order 2005(5).

### Citation and commencement

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Prescribed Bodies) Regulations (Northern Ireland) 2007 and shall come into operation on 6th April 2007.

#### Commencement Information

II Reg. 1 in operation at 6.4.2007, see [reg. 1](#)

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- (1) 1993 c. 49; section 8A was inserted by Article 133(5) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)); section 93(2) was amended by paragraph 6 of Schedule 4 to that Order and paragraph 5(1) of Schedule 5 to the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2000 \(c. 4 \(N.I.\)\)](#); section 97AF was inserted by Article 241 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)); sections 97I and 97L were inserted by Article 34 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)); section 109(1) was amended by, and section 109(3A) was inserted by, section 48 of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000; section 178 was amended by paragraph 37 of Schedule 1, paragraph 68 of Schedule 3, paragraph 14 of Schedule 4 and Schedule 5, to the Pensions (Northern Ireland) Order 1995, paragraph 31 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 and paragraph 27 of Schedule 10 to the Pensions (Northern Ireland) Order 2005
- (2) S.I. 1995/3213 (N.I. 22); Article 67D was inserted by Article 239 of the Pensions (Northern Ireland) Order 2005; Article 75(5) was amended by Article 248(3) of that Order; Article 116 was amended by paragraph 62 of Schedule 10 to that Order
- (3) S.I. 1999/3147 (N.I. 11); Article 21(1)(b) was amended by paragraph 108(5) of Schedule 29 to the Civil Partnership Act 2004 (c. 33)
- (4) See Article 8(b) of S.R. 1999 No. 481
- (5) S.I. 2005/255 (N.I. 1)

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## Amendment of Regulations

2. The Schedule shall have effect.

### Commencement Information

**I2** [Reg. 2](#) in operation at 6.4.2007, see [reg. 1](#)

Sealed with the Official Seal of the Department for Social Development on 6th February 2007

(L.S.)

*John O'Neill*  
A senior officer of the Department for Social  
Development

## SCHEDULE

Regulation 2

### Amendment of Regulations

1. In regulation 1(2) of the Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1987(6) (interpretation)—

(a) after the definition of “beneficiary” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council(7);”, and

(b) in the definition of “relevant guidance”(8) for paragraph (a) substitute—

“(a) is adopted or prepared, and from time to time revised, by the Board for Actuarial Standards; and”.

#### Commencement Information

**I3** Sch. para. 1 in operation at 6.4.2007, see [reg. 1](#)

2. In the Personal Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1987(9)—

(a) in regulation 1(2) (interpretation) after the definition of “the Act”(10) insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) for regulation 3(2)(b)(ii)(11) (manner of calculation and verification of cash equivalents) substitute—

“(ii) with “Retirement Benefit Schemes – Transfer Values (GN11)”, adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the date of the calculation.”.

#### Commencement Information

**I4** Sch. para. 2 in operation at 6.4.2007, see [reg. 1](#)

3. In the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(12)—

(a) in regulation 1(2) (interpretation) after the definition of “age-related payment” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) for regulation 23(a) (requirements for meeting the statutory standard) substitute—

“(a) must follow guidance note GN 28 adopted or prepared, and from time to time revised, by the Board for Actuarial Standards, and approved by the Department;”.

(6) S.R. 1987 No. 288; relevant amending Regulations are S.R. 2002 No. 410

(7) The Financial Reporting Council can be contacted at Planning & Resources, 5th floor, Aldwych House, 71-91 Aldwych, London, WC2B 4HN

(8) The definition of “relevant guidance” was inserted by regulation 2(2)(d) of S.R. 2002 No. 410

(9) S.R. 1987 No. 290; relevant amending Regulations are S.R. 1994 No. 300

(10) The definition of “the Act” was inserted by paragraph 15(2)(a) of the Schedule to S.R. 1994 No. 300

(11) Regulation 3(2)(b) was amended by paragraph 15(6) of Schedule 2 to S.R. 1994 No. 300

(12) S.R. 1996 No. 493 to which there are amendments not relevant to these Regulations

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#### Commencement Information

**I5** Sch. para. 3 in operation at 6.4.2007, see [reg. 1](#)

4. In the Occupational Pension Schemes (Deficiency on Winding Up, etc.) Regulations (Northern Ireland) 1996(**13**)—

(a) in regulation 2 (interpretation)—

(i) in paragraph (2) after the definition of “the applicable time” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(ii) for paragraph (5) substitute—

“(5) In these Regulations references to the guidance in GN 19 are to the guidelines on winding up and scheme asset deficiency (GN 19), adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and approved for the purposes of these Regulations by the Department, with such revisions as have been so approved at the applicable time.”, and

(b) in Schedule 1(**14**) (form of actuary’s certificate) after “(GN 19)” insert “adopted or prepared, and from time to time revised by the Board for Actuarial Standards”.

#### Commencement Information

**I6** Sch. para. 4 in operation at 6.4.2007, see [reg. 1](#)

5. In the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996(**15**)—

(a) in regulation 1(2) (interpretation) after the definition of “base rate” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”;

(b) for regulation 7(3)(b)(ii)(**16**) (manner of calculation and verification of cash equivalents) substitute—

“(ii) as being consistent with “Retirement Benefit Schemes – Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the guarantee date, or if the cash equivalent is of money purchase benefits, on the relevant date; and”, and

(c) for regulation 8(4J)(**17**) (further provisions as to calculation of cash equivalents and increases and reductions of cash equivalents (other than guaranteed cash equivalents)) substitute—

“(4J) The references in this regulation to the actuary’s last relevant GN 11 report are to his last report before the guarantee date in accordance with “Retirement Benefit Schemes —Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the guarantee date.”.

(13) S.R. 1996 No. 585; relevant amending Regulations are S.R. 2002 No. 64 and S.R. 2005 No. 20; see also S.R. 2005 No. 168

(14) Schedule 1 was amended by regulation 3(4) of S.R. 2002 No. 64 and regulation 3(5) of S.R. 2005 No. 20

(15) S.R. 1996 No. 619; relevant amending Regulations are S.R. 1997 No. 160 and S.R. 2005 No. 171

(16) Regulation 7(3)(b)(ii) was amended by paragraph 11(4)(b) of the Schedule to S.R. 1997 No. 160

(17) Paragraph (4J) was inserted by regulation 15(3) of S.R. 2005 No. 171

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#### Commencement Information

**I7** [Sch. para. 5](#) in operation at 6.4.2007, see [reg. 1](#)

6. In regulation 1 of the Occupational Pension Schemes (Winding Up) Regulations (Northern Ireland) 1996(**18**) (citation, commencement and interpretation)—

(a) in paragraph (3) after the definition of “the Order” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) for paragraph (5) substitute—

“(5) In these Regulations references to the guidance given in GN 19 are to the guidelines on winding up and scheme asset deficiency (GN 19), adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and approved for the purposes of these Regulations by the Department, as they apply as respects schemes of the description in question with such revisions as have been so approved as at the date on which the valuation in question is made.”.

#### Commencement Information

**I8** [Sch. para. 6](#) in operation at 6.4.2007, see [reg. 1](#)

7. In the Personal and Occupational Pension Schemes (Protected Rights) Regulations (Northern Ireland) 1997(**19**)—

(a) in regulation 1(2) (interpretation) before the definition of “child benefit” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) for regulation 2(2)(b)(ii) (manner of calculation and verification of protected rights) substitute—

“(ii) are certified by an actuary to the trustees or managers of the scheme as being consistent with the requirements of sections 5(3) and (5), 6 and 22 to 28(**20**) and as being consistent with the guidance note “Retirement Benefit Schemes - Transfer Values (GN11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the date of the calculation.”.

(18) [S.R. 1996 No. 621](#) to which there are amendments not relevant to these Regulations

(19) [S.R. 1997 No. 56](#) to which there are amendments not relevant to these Regulations

(20) [1993 c. 49](#); section 5(3) was amended by Article 133(4) of, and paragraph 17 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995 and paragraph 38 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)); section 6 was amended by paragraph 18 of Schedule 3 to the Pensions (Northern Ireland) Order 1995, paragraph 39 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 and Article 29(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999; section 24 was amended by Articles 139 and 143(2) of, and paragraph 27 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995, paragraph 4 of Schedule 2 to the Welfare Reform and Pensions (Northern Ireland) Order 1999, paragraphs 2(2) and 3 of Schedule 5 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000, Article 261(3) to (6) of the Pensions (Northern Ireland) Order 2005 and [S.R. 2005 No. 433](#); section 24A was inserted by Article 140 of the Pensions (Northern Ireland) Order 1995 and amended by [S.R. 2005 No. 433](#); section 24B was inserted by Article 140 of the Pensions (Northern Ireland) Order 1995 and amended by paragraph 44 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; section 25 was amended by Article 141 of, and paragraph 28 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995, Article 130 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 ([S.I. 2001/3649](#)), Article 261(7) of the Pensions (Northern Ireland) Order 2005 and [S.R. 2005 No. 433](#); section 26 was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 45 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; section 27 was amended by paragraph 29 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and paragraph 46 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

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#### Commencement Information

**I9** Sch. para. 7 in operation at 6.4.2007, see [reg. 1](#)

8. In regulation 1(2) of the Occupational Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 1997(**21**) (interpretation)—

(a) after the definition of “beneficiary” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) in the definition of “relevant guidance”(22) for paragraph (a) substitute—

“(a) is adopted or prepared, and from time to time revised, by the Board for Actuarial Standards; and”.

#### Commencement Information

**I10** Sch. para. 8 in operation at 6.4.2007, see [reg. 1](#)

9. In the Pensions on Divorce etc. (Provision of Information) Regulations (Northern Ireland) 2000(**23**)—

(a) in regulation 1(2) (interpretation) after the definition of “active member” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

(b) for regulation 3(8)(b)(24) (information about pensions on divorce and dissolution of a civil partnership: valuation of pension benefits) substitute—

“(b) are certified by the actuary to the person responsible for the pension arrangement in question as being consistent with “Retirement Benefit Schemes —Transfer Values (GN11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the date on which the request for the valuation is received.”.

#### Commencement Information

**I11** Sch. para. 9 in operation at 6.4.2007, see [reg. 1](#)

10. In the Pension Sharing (Valuation) Regulations (Northern Ireland) 2000(**25**)—

(a) in regulation 1(2) (interpretation) after the definition of “the Winding Up Regulations” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”;

(b) for regulation 4(3)(b)(i) (occupational pension schemes: manner of calculation and verification of cash equivalents) substitute—

(21) S.R. 1997 No. 98; relevant amending Regulations are S.R. 2002 No. 410

(22) The definition of “relevant guidance” was inserted by regulation 3(2)(c) of S.R. 2002 No. 410

(23) S.R. 2000 No. 142; relevant amending Regulations are S.R. 2005 No. 536

(24) Regulation 3 was amended by paragraph 1(4) of Schedule 1 to S.R. 2005 No. 536

(25) S.R. 2000 No. 144; relevant amending Regulations are S.R. 2005 No. 171

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- “(i) as being consistent with “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation day, and”;
- (c) for regulation 5(3J)(26) (occupational pension schemes: further provisions as to the calculation of cash equivalents and increases and reductions of cash equivalents) substitute—
- “(3J) The references in this regulation to the actuary’s last relevant GN 11 report are to his last report before the valuation day in accordance with “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation day.”, and
- (d) for regulation 6(2)(b) (other relevant arrangements: manner of calculation and verification of cash equivalents) substitute—
- “(b) are certified by an actuary to the person responsible for the arrangement as being consistent with “Retirement Benefit Schemes—Transfer Values (GN 11)”, adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation day.”.

#### Commencement Information

**I12** Sch. para. 10 in operation at 6.4.2007, see [reg. 1](#)

11. In the Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000(27)—

- (a) in regulation 1(2) (interpretation) after the definition of “base rate” insert—
- ““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”;
- (b) for regulation 10(1)(b) (calculation of the value of appropriate rights) substitute—
- “(b) “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation day.”, and
- (c) for regulation 16(2J)(28) (adjustments to amount of pension credit – occupational pension schemes which are underfunded on the valuation day) substitute—
- “(2J) The references in this regulation to the actuary’s last relevant GN 11 report are to his last report before the valuation day in accordance with “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation day.”.

#### Commencement Information

**I13** Sch. para. 11 in operation at 6.4.2007, see [reg. 1](#)

12. In the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000(29)—

- (a) in regulation 1(2) (interpretation) after the definition of “base rate” insert—

(26) Paragraph (3J) was inserted by regulation 16(3) of S.R. 2005 No. 171

(27) S.R. 2000 No. 145; relevant amending Regulations are S.R. 2005 No. 171

(28) Paragraph (2J) was inserted by regulation 17(2) of S.R. 2005 No. 171

(29) S.R. 2000 No. 146; relevant amending Regulations are S.R. 2005 No. 171

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““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”;

- (b) for regulation 24(3)(b)(ii) (manner of calculation and verification of cash equivalents) substitute—

“(ii) as being consistent with “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the valuation date, and”, and

- (c) for regulation 27(4J)(30) (increases and reductions of cash equivalents before a statement of entitlement has been sent to the eligible member) substitute—

“(4J) The references in this regulation to the actuary’s last relevant GN 11 report are to his last report before the reference date in accordance with “Retirement Benefit Schemes—Transfer Values (GN 11)” adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current on the reference date.”.

#### Commencement Information

**I14** Sch. para. 12 in operation at 6.4.2007, see [reg. 1](#)

13. In regulation 1(3) of the Stakeholder Pension Schemes Regulations (Northern Ireland) 2000(31) (interpretation)—

- (a) after the definition of “beneficiary” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

- (b) in the definition of “relevant guidance”(32) for paragraph (a) substitute—

“(a) is adopted or prepared, and from time to time revised, by the Board for Actuarial Standards, and”.

#### Commencement Information

**I15** Sch. para. 13 in operation at 6.4.2007, see [reg. 1](#)

14. In the Occupational Pension Schemes (Employer Debt) Regulations (Northern Ireland) 2005(33)—

- (a) in regulation 2 (interpretation)—

- (i) in paragraph (1) after the definition of “the applicable time” insert—

““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and

- (ii) for paragraph (3) substitute—

“(3) References in these Regulations to the guidance in GN 19 are to the guidelines on winding up and scheme asset deficiency (GN 19), adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and approved for the purposes of these Regulations by the Department, with such revisions as have been so approved at the applicable time.”, and

(30) Paragraph (4J) was inserted by regulation 18(5) of [S.R. 2005 No. 171](#)

(31) [S.R. 2000 No. 262](#); relevant amending Regulations are [S.R. 2002 No. 410](#)

(32) The definition of “relevant guidance” was inserted by regulation 4(2)(d) of [S.R. 2002 No. 410](#)

(33) [S.R. 2005 No. 168](#); relevant amending Regulations are [S.R. 2005 No. 387](#)



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- (b) in Schedules 1 (form of actuary's certificate) and 1B(34) (form of actuary's certificate: scheme funding basis debts in approved withdrawal arrangement cases) after "(GN 19)" insert "adopted or prepared, and from time to time revised, by the Board for Actuarial Standards".

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#### Commencement Information

**I16** Sch. para. 14 in operation at 6.4.2007, see [reg. 1](#)

15. In the Occupational Pension Schemes (Scheme Funding) Regulations (Northern Ireland) 2005(35)—

- (a) in regulation 2(1) (interpretation) after the definition of "the actuary" insert—  
"the Board for Actuarial Standards" means the operating body of that name of the Financial Reporting Council," and
- (b) for regulation 15 (guidance relating to actuarial advice) substitute—

#### "Guidance relating to actuarial advice"

15. When advising the trustees or managers of a scheme on any of the matters specified in Article 209(1), the actuary shall have regard to the guidance note "Occupational Pension Schemes – scheme funding matters on which advice of actuary must be obtained" (GN 49) adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and approved for the purposes of these Regulations by the Department, with such revisions as have been so approved."

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#### Commencement Information

**I17** Sch. para. 15 in operation at 6.4.2007, see [reg. 1](#)

16. In the Occupational Pension Schemes (Early Leavers: Cash Transfer Sums and Contribution Refunds) Regulations (Northern Ireland) 2006(36)—

- (a) in regulation 1(2) (interpretation) after the definition of "the 2005 Order" add—  
"the Board for Actuarial Standards" means the operating body of that name of the Financial Reporting Council," and
- (b) for regulation 2(3)(b)(ii) (calculation and verification of cash transfer sum) substitute—  
"(ii) as being consistent with "Retirement Benefit Schemes—Transfer Values (GN11)" adopted or prepared, and from time to time revised, by the Board for Actuarial Standards and current at the date on which the cash transfer sum is calculated," and
- (c) for regulation 4(5) (reduction of cash transfer sums and contribution refunds) substitute—  
"(5) The references in this regulation to the actuary's last relevant GN11 report are to his last report, in accordance with "Retirement Benefit Schemes—Transfer Values (GN11)" adopted or prepared, and from time to time revised, by the Board for Actuarial Standards, before the cash transfer sum is calculated."

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(34) Schedule 1B was inserted by regulation 2(8) of [S.R. 2005 No. 387](#)

(35) [S.R. 2005 No. 568](#) to which there are amendments not relevant to these Regulations

(36) [S.R. 2006 No. 49](#)

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#### Commencement Information

**I18** [Sch. para. 16](#) in operation at 6.4.2007, see [reg. 1](#)

17. In the Occupational Pension Schemes (Modification of Schemes) Regulations (Northern Ireland) 2006(37)—

- (a) in regulation 1(2) (interpretation) after the definition of “the 2006 Regulations” insert—
  - ““the Board for Actuarial Standards” means the operating body of that name of the Financial Reporting Council;”, and
- (b) for regulation 5(2)(b) (calculation of the actuarial value of affected member’s subsisting rights) substitute—
  - “(b) shall ensure that the calculation of the actuarial value of an affected member’s subsisting rights is made in accordance with any guidance that is adopted or prepared, and from time to time revised, by the Board for Actuarial Standards which is current on the date that the actuarial equivalence statement is obtained by the trustees;”.

#### Commencement Information

**I19** [Sch. para. 17](#) in operation at 6.4.2007, see [reg. 1](#)

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations update references to the prescribed body in a number of occupational and personal pension scheme regulations in consequence of the transfer of certain functions relating to the regulation of the actuarial profession from the Faculty of Actuaries and Institute of Actuaries to the Financial Reporting Council’s Board for Actuarial Standards (“the Board for Actuarial Standards”).

The Board for Actuarial Standards can be contacted at the Financial Reporting Council, Planning & Resources, 5th floor, Aldwych House, 71-91 Aldwych, London, WC2B 4HN where copies of Actuarial Guidance Notes GN 11, GN 19, GN 28 and GN 49 may be obtained.

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 117(1) of the Pensions (Northern Ireland) Order 1995 and Article 289(1) of the Pensions (Northern Ireland) Order 2005 does not apply by virtue of paragraph (2)(e) of each of those Articles.

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