

SCHEDULES

SCHEDULE 8

Information to be given by schemes about winding up

PART 3

Information to be given by personal pension schemes after winding up

11.—(1) The amount of—

- (a) contributions (before the making of any deductions), including a nil amount, credited to the member under the scheme during the period of 12 months preceding a date specified by the managers of the scheme, and
- (b) [^{F1}where the scheme was, at any time before the abolition date, an appropriate scheme, the minimum contributions paid by HMRC in respect of the member in that 12 month period that is attributable to section 41(1) of the 1993 Act identifying separately that part of the contributions that is attributable to tax relief on the employee’s share of minimum contributions, being the difference between that share and the grossed-up equivalent of that share.]

(2) [^{F2}In sub-paragraph (1)(b) the expressions “employee’s share” and “grossed-up equivalent” have the meanings given to them by section 202(3) and (4) of the Finance Act 2004 (minimum contributions under pensions legislation).]

Textual Amendments

- F1** Sch. 8 para. 11(1)(b) ceased to have effect (6.4.2015) by virtue of [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/79\)](#), reg. 1(1)(2)(b)
- F2** Sch. 8 para. 11(2) ceased to have effect (6.4.2015) by virtue of [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/79\)](#), reg. 1(1)(2)(b)

Commencement Information

- I1** Sch. 8 para. 11 in operation at 6.4.2014, see [reg. 1\(1\)](#)

12. At a date specified by the managers of the scheme—

- (a) the value of the member’s accrued rights under the scheme, and
- (b) if different, the value of the cash equivalent calculated in accordance with regulations 3 and 4 of the Personal Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1987 (calculation and verification and increases and reductions of cash equivalents).

Changes to legislation: There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014, PART 3. (See end of Document for details)

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Commencement Information

I2 Sch. 8 para. 12 in operation at 6.4.2014, see [reg. 1\(1\)](#)

13. The options available to a member for preserving, transferring or otherwise disposing of the member's accrued rights under the scheme.

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Commencement Information

I3 Sch. 8 para. 13 in operation at 6.4.2014, see [reg. 1\(1\)](#)

14. An account of the amount by which the member's accrued rights have been reduced and of the action taken by the managers of the scheme, or which is open to the member to take, in order, so far as may be possible, to restore the value of the member's accrued rights under the scheme.

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Commencement Information

I4 Sch. 8 para. 14 in operation at 6.4.2014, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014, PART 3.