
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 148

**The Occupational Pension Schemes (Master Trusts)
(No. 2) Regulations (Northern Ireland) 2023**

Application of Part 1 of the Act

27.—(1) Part 1 of the Act does not apply to schemes to which one or more of the following paragraphs apply.

(2) This paragraph applies where—

- (a) the scheme has only one member, and
- (b) the member is, or has been, employed by all the employers which use the scheme.

(3) This paragraph applies where the scheme is a relevant small scheme as defined in regulation 1(2ZB)(1) of the Administration Regulations, and—

- (a) the scheme has only one member, or
- (b) 50% or more of the trustees are members of the scheme.

(4) This paragraph applies where the only money purchase benefits provided by the scheme are attributable to one or more of the following—

- (a) additional voluntary contributions made by or on behalf of non-money purchase members of the scheme, in respect of a period when—
 - (i) they are active members of the scheme, or
 - (ii) they have ceased to be active members of the scheme because they have reached a maximum service limit in relation to the scheme;
- (b) money purchase rights or benefits transferred from other pension schemes in respect of persons who, at the time of the transfer, were active non-money purchase members of the receiving scheme, where those rights or benefits are closed to future accrual;
- (c) pension credits created pursuant to Article 26 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (creation of pension debits and credits).

Commencement Information

II Reg. 27 in operation at 29.9.2023, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) (No. 2) Regulations (Northern Ireland) 2023, Section 27.