
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 78

**The Occupational Pension Schemes (Master
Trusts) Regulations (Northern Ireland) 2024**

Amendment of the Overseas Companies Regulations

32. In regulation 38 of the Overseas Companies Regulations 2009⁽¹⁾ (duty to prepare accounts), in the introductory text, after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

⁽¹⁾ [S.I. 2009/1801](#); regulation 38 was amended by regulation 32(2) of [S.I. 2018/1030](#) and regulation 32 of [S.R. 2023 No. 148](#)